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Sub. H. B. No. 687

Representative Oelslager

Cosponsors: Representatives West, Baldrige, Bird, Blackshear, Boggs, Brent, Brown, Callender, Carruthers, Click, Creech, Crossman, Cutrona, Davis, Denson, Fraizer, Galonski, Ghanbari, Hall, Hicks-Hudson, Hillyer, Holmes, Humphrey, Ingram, Jarrells, John, Jones, Lepore-Hagan, Lipps, Liston, Loychik, Miller, A., Miller, J., Miller, K., Miranda, Patton, Pavliga, Plummer, Richardson, Robinson, Roemer, Russo, Schmidt, Seitz, Sheehy, Smith, K., Smith, M., Sobecki, Stein, Stephens, Stewart, Sykes, Troy, Weinstein, White, Wilkin, Young, B., Young, T.

A BILL

To amend sections 122.17, 123.201, 123.211, 1
153.692, 153.71, 1501.011, 3318.08, 3318.36, 2
3735.67, 3735.671, 5739.01, 5739.02, 5751.01, 3
5751.052, 5751.091, and 6115.20 of the Revised 4
Code and to amend Sections 219.10, 221.10, 5
221.13, 223.10, 223.15, 227.10, 229.10, 229.20, 6
237.10, and 237.13 of H.B. 597 of the 134th 7
General Assembly to provide authorization and 8
conditions for the operation of certain state 9
programs, to make capital appropriations for the 10
biennium ending June 30, 2024, and to make other 11
appropriations. 12

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

Section 101.01. That sections 122.17, 123.201, 123.211, 13
153.692, 153.71, 1501.011, 3318.08, 3318.36, 3735.67, 3735.671, 14

5739.01, 5739.02, 5751.01, 5751.052, 5751.091, and 6115.20 of 15
the Revised Code be amended to read as follows: 16

Sec. 122.17. (A) As used in this section: 17

(1) "Payroll" means the total taxable income paid by the 18
employer during the employer's taxable year, or during the 19
calendar year that includes the employer's tax period, to each 20
employee or each home-based employee employed in the project to 21
the extent such payroll is not used to determine the credit 22
under section 122.171 of the Revised Code. "Payroll" excludes 23
amounts paid before the day the taxpayer becomes eligible for 24
the credit and retirement or other benefits paid or contributed 25
by the employer to or on behalf of employees. 26

(2) "Baseline payroll" means Ohio employee payroll, except 27
that the applicable measurement period is the twelve months 28
immediately preceding the date the tax credit authority approves 29
the taxpayer's application or the date the tax credit authority 30
receives the recommendation described in division (C)(2)(a) of 31
this section, whichever occurs first, multiplied by the sum of 32
one plus an annual pay increase factor to be determined by the 33
tax credit authority. 34

(3) "Ohio employee payroll" means the amount of 35
compensation used to determine the withholding obligations in 36
division (A) of section 5747.06 of the Revised Code and paid by 37
the employer during the employer's taxable year, or during the 38
calendar year that includes the employer's tax period, to the 39
following: 40

(a) An employee employed in the project who is a resident 41
of this state including a qualifying work-from-home employee not 42
designated as a home-based employee by an applicant under 43

division (C) (1) of this section; 44

(b) An employee employed at the project location who is 45
not a resident and whose compensation is not exempt from the tax 46
imposed under section 5747.02 of the Revised Code pursuant to a 47
reciprocity agreement with another state under division (A) (3) 48
of section 5747.05 of the Revised Code; 49

(c) A home-based employee employed in the project. 50

"Ohio employee payroll" excludes any such compensation to 51
the extent it is used to determine the credit under section 52
122.171 of the Revised Code, and excludes amounts paid before 53
the day the taxpayer becomes eligible for the credit under this 54
section. 55

(4) "Excess payroll" means Ohio employee payroll minus 56
baseline payroll. 57

(5) "Home-based employee" means an employee whose services 58
are performed primarily from the employee's residence in this 59
state exclusively for the benefit of the project and whose rate 60
of pay is at least one hundred thirty-one per cent of the 61
federal minimum wage under 29 U.S.C. 206. 62

(6) "Full-time equivalent employees" means the quotient 63
obtained by dividing the total number of hours for which 64
employees were compensated for employment in the project by two 65
thousand eighty. "Full-time equivalent employees" excludes hours 66
that are counted for a credit under section 122.171 of the 67
Revised Code. 68

(7) "Metric evaluation date" means the date by which the 69
taxpayer must meet all of the commitments included in the 70
agreement. 71

(8) "Qualifying work-from-home employee" means an employee 72
who is a resident of this state and whose services are 73
supervised from the employer's project location and performed 74
primarily from a residence of the employee located in this 75
state. 76

(9) "Resident" or "resident of this state" means an 77
individual who is a resident as defined in section 5747.01 of 78
the Revised Code. 79

(10) "Reporting period" means a period corresponding to 80
the annual report required under division (D) (6) of this 81
section. 82

(11) "Megaproject" means a project in this state that 83
meets all of the following requirements: 84

(a) At least one of the following applies: 85

(i) The project requires unique sites, extremely robust 86
utility service, and a technically skilled workforce. 87

(ii) The megaproject operator of the project has its 88
corporate headquarters in the United States, incurs more than 89
fifty per cent of its research and development expenses in the 90
United States in the year preceding the date the tax credit 91
authority approves the project for a credit under this section, 92
and builds and operates semiconductor wafer manufacturing 93
factories in this state or intends to do so by the metric 94
evaluation date applicable to the megaproject operator. 95

(b) ~~The megaproject operator of the project compensates~~ 96
agrees, in an agreement with the tax credit authority under 97
division (D) of this section, that, on and after the metric 98
evaluation date applicable to the megaproject operator and until 99
the end of the last year for which the megaproject qualifies for 100

the credit authorized under this section, the megaproject 101
operator will compensate the project's employees at an average 102
hourly wage of at least three hundred per cent of the federal 103
minimum wage under 29 U.S.C. 206, exclusive of employee 104
benefits, as determined at the time the tax credit authority 105
approves the project for a credit under this section. 106

(c) ~~The project satisfies~~ megaproject operator agrees, in 107
an agreement with the tax credit authority under division (D) of 108
this section, to satisfy either of the following by the metric 109
evaluation date applicable to the project: 110

(i) The megaproject operator makes at least one billion 111
dollars, as adjusted under division (V) (1) of this section, in 112
fixed-asset investments in the project. 113

(ii) The megaproject operator creates at least seventy- 114
five million dollars, as adjusted under division (V) (1) of this 115
section, in Ohio employee payroll at the project. 116

(d) ~~If~~ The megaproject operator agrees, in an agreement 117
with the tax credit authority under division (D) of this 118
section, that if the project satisfies division (A) (11) (c) (ii) 119
of this section, then, on and after the metric evaluation date 120
and until the end of the last year for which the megaproject 121
qualifies for the credit authorized under this section, the 122
megaproject operator ~~maintains~~ will maintain at least the amount 123
in Ohio employee payroll at the project required under that 124
division for each year in that period. 125

(12) "Megaproject operator" means a taxpayer that, 126
separately or collectively with other taxpayers, undertakes and 127
operates a megaproject. Such a taxpayer becomes a megaproject 128
operator effective the first day of the calendar year in which 129

the taxpayer and the tax credit authority enter into an 130
agreement under division (D) of this section with respect to the 131
megaproject. More than one taxpayer may be designated by the tax 132
credit authority as a megaproject operator for the same 133
megaproject. 134

(13) "Megaproject supplier" means a supplier in this state 135
that meets either or both of the following requirements: 136

(a) The supplier sells tangible personal property directly 137
to a megaproject operator of a megaproject that satisfies the 138
criteria described in division (A) (11) (a) (ii) of this section 139
for use at a megaproject site, provided that such property was 140
subject to substantial manufacturing, assembly, or processing in 141
this state at a facility owned or operated by the supplier; 142

(b) The supplier in this state that sells tangible 143
personal property directly to a megaproject operator and for use 144
at a megaproject site, provided that the supplier meets agrees, 145
in an agreement with the tax credit authority under division (D) 146
of this section, to meet all of the following requirements: 147

~~(a) Satisfies both of the following by the metric~~ 148
~~evaluation date applicable to the megaproject supplier:~~ 149

(i) Makes By the metric evaluation date applicable to the 150
supplier, makes at least one hundred million dollars, as 151
adjusted under division (V) (2) of this section, in fixed-asset 152
investments in this state; 153

(ii) Creates By the metric evaluation date applicable to 154
the supplier, creates at least ten million dollars, as adjusted 155
under division (V) (2) of this section, in Ohio employee payroll. 156

~~(b) i~~ 157

(iii) On and after the metric evaluation date applicable 158
to the supplier, until the end of the last year for which the 159
~~megaproject~~ supplier qualifies for the credit authorized under 160
this section, maintains at least the amount in Ohio employee 161
payroll required under division ~~(A) (13) (a) (ii)~~ (A) (13) (b) (ii) of 162
this section for each year in that period. 163

(B) The tax credit authority may make grants under this 164
section to foster job creation in this state. Such a grant shall 165
take the form of a refundable credit allowed against the tax 166
imposed by section 5725.18, 5726.02, 5729.03, 5733.06, 5736.02, 167
or 5747.02 or levied under Chapter 5751. of the Revised Code. 168
The credit shall be claimed for the taxable years or tax periods 169
specified in the taxpayer's agreement with the tax credit 170
authority under division (D) of this section. With respect to 171
taxes imposed under section 5726.02, 5733.06, or 5747.02 or 172
Chapter 5751. of the Revised Code, the credit shall be claimed 173
in the order required under section 5726.98, 5733.98, 5747.98, 174
or 5751.98 of the Revised Code. The amount of the credit 175
available for a taxable year or for a calendar year that 176
includes a tax period equals the excess payroll for that year 177
multiplied by the percentage specified in the agreement with the 178
tax credit authority. 179

(C) (1) A taxpayer or potential taxpayer who proposes a 180
project to create new jobs in this state may apply to the tax 181
credit authority to enter into an agreement for a tax credit 182
under this section. 183

An application shall not propose to include both home- 184
based employees and employees who are not home-based employees 185
in the computation of Ohio employee payroll for the purposes of 186
the same tax credit agreement, except that a qualifying work- 187

from-home employee shall not be considered to be a home-based 188
employee unless so designated by the applicant. If a taxpayer or 189
potential taxpayer employs both home-based employees and 190
employees who are not home-based employees in a project, the 191
taxpayer shall submit separate applications for separate tax 192
credit agreements for the project, one of which shall include 193
home-based employees in the computation of Ohio employee payroll 194
and one of which shall include all other employees in the 195
computation of Ohio employee payroll. 196

The director of development shall prescribe the form of 197
the application. After receipt of an application, the authority 198
may enter into an agreement with the taxpayer for a credit under 199
this section if it determines all of the following: 200

(a) The taxpayer's project will increase payroll; 201

(b) The taxpayer's project is economically sound and will 202
benefit the people of this state by increasing opportunities for 203
employment and strengthening the economy of this state; 204

(c) Receiving the tax credit is a major factor in the 205
taxpayer's decision to go forward with the project. 206

(2) (a) A taxpayer that chooses to begin the project prior 207
to receiving the determination of the authority may, upon 208
submitting the taxpayer's application to the authority, request 209
that the chief investment officer of the nonprofit corporation 210
formed under section 187.01 of the Revised Code and the director 211
review the taxpayer's application and recommend to the authority 212
that the taxpayer's application be considered. As soon as 213
possible after receiving such a request, the chief investment 214
officer and the director shall review the taxpayer's application 215
and, if they determine that the application warrants 216

consideration by the authority, make that recommendation to the 217
authority not later than six months after the application is 218
received by the authority. 219

(b) The authority shall consider any taxpayer's 220
application for which it receives a recommendation under 221
division (C) (2) (a) of this section. If the authority determines 222
that the taxpayer does not meet all of the criteria set forth in 223
division (C) (1) of this section, the authority and the 224
department of development shall proceed in accordance with rules 225
adopted by the director pursuant to division (I) of this 226
section. 227

(D) An agreement under this section shall include all of 228
the following: 229

(1) A detailed description of the project that is the 230
subject of the agreement; 231

(2) (a) The term of the tax credit, which, except as 232
provided in division (D) (2) (b) or (C) of this section, shall not 233
exceed fifteen years, and the first taxable year, or first 234
calendar year that includes a tax period, for which the credit 235
may be claimed; 236

(b) If the tax credit is computed on the basis of home- 237
based employees, the term of the credit shall expire on or 238
before the last day of the taxable or calendar year ending 239
before the beginning of the seventh year after September 6, 240
2012, the effective date of H.B. 327 of the 129th general 241
assembly. 242

(c) If the taxpayer is a megaproject operator or a 243
megaproject supplier that meets the requirements described in 244
division (A) (13) (b) of this section, the term of the tax credit 245

shall not exceed thirty years.	246
(3) A requirement that the taxpayer shall maintain operations at the project location for at least the greater of seven years or the term of the credit plus three years;	247 248 249
(4) The percentage, as determined by the tax credit authority, of excess payroll that will be allowed as the amount of the credit for each taxable year or for each calendar year that includes a tax period;	250 251 252 253
(5) The pay increase factor to be applied to the taxpayer's baseline payroll;	254 255
(6) A requirement that the taxpayer annually shall report to the director of development full-time equivalent employees, payroll, Ohio employee payroll, investment, the provision of health care benefits and tuition reimbursement if required in the agreement, and other information the director needs to perform the director's duties under this section;	256 257 258 259 260 261
(7) A requirement that the director of development annually review the information reported under division (D) (6) of this section and verify compliance with the agreement; if the taxpayer is in compliance, a requirement that the director issue a certificate to the taxpayer stating that the information has been verified and identifying the amount of the credit that may be claimed for the taxable or calendar year. If the taxpayer is a megaproject supplier, the director shall issue such a certificate to the <u>megaproject</u> supplier and to any megaproject operator (a) to which the <u>megaproject</u> supplier directly sells tangible personal property and (b) that is authorized to claim the credit pursuant to division (D) (10) of this section.	262 263 264 265 266 267 268 269 270 271 272 273
(8) A provision providing that the taxpayer may not	274

relocate a substantial number of employment positions from 275
elsewhere in this state to the project location unless the 276
director of development determines that the legislative 277
authority of the county, township, or municipal corporation from 278
which the employment positions would be relocated has been 279
notified by the taxpayer of the relocation. 280

For purposes of this section, the movement of an 281
employment position from one political subdivision to another 282
political subdivision shall be considered a relocation of an 283
employment position unless the employment position in the first 284
political subdivision is replaced. The movement of a qualifying 285
work-from-home employee to a different residence located in this 286
state or to the project location shall not be considered a 287
relocation of an employment position. 288

(9) If the tax credit is computed on the basis of home- 289
based employees, that the tax credit may not be claimed by the 290
taxpayer until the taxable year or tax period in which the 291
taxpayer employs at least two hundred employees more than the 292
number of employees the taxpayer employed on June 30, 2011; 293

(10) If the taxpayer is a megaproject supplier, the 294
percentage of the annual tax credit certified under division (D) 295
(7) of this section, up to one hundred per cent, that may be 296
claimed by each megaproject operator to which the megaproject 297
supplier directly sells tangible personal property, rather than 298
by that megaproject supplier, on the condition that the 299
megaproject operator continues to qualify as a megaproject 300
operator; 301

(11) If the taxpayer is a megaproject operator or 302
megaproject supplier, a requirement that the taxpayer ~~continue~~ 303
~~to qualify~~ meet and maintain compliance with all thresholds and 304

requirements to which the taxpayer agreed, pursuant to division 305
(A) (11) or (13) of this section, respectively, as a condition of 306
the operator's project qualifying as a megaproject operator or 307
the supplier qualifying as a megaproject supplier, respectively, 308
until the end of the last year for which the taxpayer qualifies 309
for the credit authorized under this section. In each year that 310
a megaproject operator or megaproject supplier is subject to an 311
agreement with the tax credit authority under this section and 312
meets the requirements of this division, the director of 313
development shall issue a certificate to the megaproject 314
operator or megaproject supplier stating that the megaproject 315
operator or megaproject supplier continues to meet those 316
requirements. 317

(12) If the taxpayer is a megaproject operator, a 318
requirement that the megaproject operator submit, in a form 319
acceptable to the director of development, an economic impact 320
report with respect to each megaproject for which the 321
megaproject operator is designated, summarizing all of the 322
following for the reporting year: 323

(a) The aggregate amount of purchases made by the 324
megaproject operator for such megaproject from megaproject 325
suppliers; 326

(b) The aggregate amount of purchases made by the 327
megaproject operator for such megaproject from suppliers other 328
than megaproject suppliers; 329

(c) A summary of the construction activity for any 330
facilities at the site of the megaproject in that year; 331

(d) The aggregate amount expended by the megaproject 332
operator on research and development at the site of the 333

megaproject in that year; 334

(e) The number of employees working at the site of the 335
megaproject and the counties in which those employees reside; 336

(f) A summary of the supply chain activity in support of 337
the megaproject, including a list of the twenty-five suppliers 338
with a physical presence in Ohio from which the megaproject 339
operator made the most purchases in that year. 340

The economic impact report shall be due on or before the 341
first day of July of each year, beginning in the year specified 342
in the agreement with the tax credit authority. The information 343
required in the report shall be certified as true and correct by 344
an officer of the megaproject operator. If there is more than 345
one megaproject operator designated for a single megaproject, 346
all of the megaproject operators designated for the megaproject 347
may jointly submit a single report. Any information contained in 348
the report is a public record for purposes of section 149.43 of 349
the Revised Code and shall be published on the department of 350
development's web site. 351

~~(E)~~ (E) (1) If a taxpayer fails to meet or comply with any 352
condition or requirement set forth in a tax credit agreement, 353
the tax credit authority may amend the agreement to reduce the 354
percentage or term of the tax credit. The reduction of the 355
percentage or term may take effect in the current taxable or 356
calendar year. 357

(2) If the tax credit authority determines that a taxpayer 358
that is a megaproject operator of a megaproject described in 359
division (A) (11) (a) (ii) of this section is not fully compliant 360
with the requirements of the agreement, the authority may impose 361
a recoupment payment on the taxpayer in accordance with the 362

following: 363

(a) If, on the metric evaluation date, the taxpayer fails 364
to substantially meet the capital investment, full-time 365
equivalent employee, or payroll requirements included in the 366
agreement, an amount determined at the discretion of the 367
authority, not to exceed the sum of the following for all years 368
prior to the metric evaluation date: (i) the amount of taxes 369
that would have been imposed under Chapters 5739. and 5741. of 370
the Revised Code in the absence of the agreement, and (ii) the 371
amount of taxes that would have been imposed under Chapter 5751. 372
of the Revised Code on receipts realized from sales to the 373
taxpayer in the absence of the agreement; 374

(b) If the taxpayer fails to substantially maintain the 375
capital investment, full-time equivalent employee, or payroll 376
requirements included in the agreement in any year after the 377
metric evaluation date, an amount determined at the discretion 378
of the authority, not to exceed the sum of the following for the 379
calendar year in which taxpayer failed to meet the requirements: 380
(i) the amount of taxes that would have been imposed under 381
Chapters 5739. and 5741. of the Revised Code in the absence of 382
the agreement, and (ii) the amount of taxes that would have been 383
imposed under Chapter 5751. of the Revised Code on receipts 384
realized from sales to the taxpayer in the absence of the 385
agreement. 386

(3) The tax credit authority may, subject to any 387
requirements of the tax credit agreement, take into 388
consideration the taxpayer's prior performance and any market 389
conditions impacting the taxpayer when determining the amount of 390
the recoupment payment described in division (E)(2) of this 391
section. 392

(F) Projects that consist solely of point-of-final- 393
purchase retail facilities are not eligible for a tax credit 394
under this section. If a project consists of both point-of- 395
final-purchase retail facilities and nonretail facilities, only 396
the portion of the project consisting of the nonretail 397
facilities is eligible for a tax credit and only the excess 398
payroll from the nonretail facilities shall be considered when 399
computing the amount of the tax credit. If a warehouse facility 400
is part of a point-of-final-purchase retail facility and 401
supplies only that facility, the warehouse facility is not 402
eligible for a tax credit. Catalog distribution centers are not 403
considered point-of-final-purchase retail facilities for the 404
purposes of this division, and are eligible for tax credits 405
under this section. 406

(G) Financial statements and other information submitted 407
to the department of development or the tax credit authority by 408
an applicant or recipient of a tax credit under this section, 409
and any information taken for any purpose from such statements 410
or information, are not public records subject to section 149.43 411
of the Revised Code. However, the chairperson of the authority 412
may make use of the statements and other information for 413
purposes of issuing public reports or in connection with court 414
proceedings concerning tax credit agreements under this section. 415
Upon the request of the tax commissioner or, if the applicant or 416
recipient is an insurance company, upon the request of the 417
superintendent of insurance, the chairperson of the authority 418
shall provide to the commissioner or superintendent any 419
statement or information submitted by an applicant or recipient 420
of a tax credit in connection with the credit. The commissioner 421
or superintendent shall preserve the confidentiality of the 422
statement or information. 423

(H) A taxpayer claiming a credit under this section shall 424
submit to the tax commissioner or, if the taxpayer is an 425
insurance company, to the superintendent of insurance, a copy of 426
the director of development's certificate of verification under 427
division (D)(7) of this section with the taxpayer's tax report 428
or return for the taxable year or for the calendar year that 429
includes the tax period. Failure to submit a copy of the 430
certificate with the report or return does not invalidate a 431
claim for a credit if the taxpayer submits a copy of the 432
certificate to the commissioner or superintendent within the 433
time prescribed by section 5703.0510 of the Revised Code or 434
within thirty days after the commissioner or superintendent 435
requests it. 436

(I) The director of development, after consultation with 437
the tax commissioner and the superintendent of insurance and in 438
accordance with Chapter 119. of the Revised Code, shall adopt 439
rules necessary to implement this section, including rules that 440
establish a procedure to be followed by the tax credit authority 441
and the department of development in the event the authority 442
considers a taxpayer's application for which it receives a 443
recommendation under division (C)(2)(a) of this section but does 444
not approve it. The rules may provide for recipients of tax 445
credits under this section to be charged fees to cover 446
administrative costs of the tax credit program. For the purposes 447
of these rules, a qualifying work-from-home employee shall be 448
considered to be an employee employed at the applicant's project 449
location. The fees collected shall be credited to the tax 450
incentives operating fund created in section 122.174 of the 451
Revised Code. At the time the director gives public notice under 452
division (A) of section 119.03 of the Revised Code of the 453
adoption of the rules, the director shall submit copies of the 454

proposed rules to the chairpersons of the standing committees on 455
economic development in the senate and the house of 456
representatives. 457

(J) For the purposes of this section, a taxpayer may 458
include a partnership, a corporation that has made an election 459
under subchapter S of chapter one of subtitle A of the Internal 460
Revenue Code, or any other business entity through which income 461
flows as a distributive share to its owners. A partnership, S- 462
corporation, or other such business entity may elect to pass the 463
credit received under this section through to the persons to 464
whom the income or profit of the partnership, S-corporation, or 465
other entity is distributed. The election shall be made on the 466
annual report required under division (D) (6) of this section. 467
The election applies to and is irrevocable for the credit for 468
which the report is submitted. If the election is made, the 469
credit shall be apportioned among those persons in the same 470
proportions as those in which the income or profit is 471
distributed. 472

(K) (1) If the director of development determines that a 473
taxpayer who has received a credit under this section is not 474
complying with the requirements of the agreement, the director 475
shall notify the tax credit authority of the noncompliance. 476
After receiving such a notice, and after giving the taxpayer an 477
opportunity to explain the noncompliance, the tax credit 478
authority may require the taxpayer to refund to this state a 479
portion of the credit in accordance with the following: 480

(a) If the taxpayer fails to comply with the requirement 481
under division (D) (3) of this section, an amount determined in 482
accordance with the following: 483

(i) If the taxpayer maintained operations at the project 484

location for a period less than or equal to the term of the 485
credit, an amount not exceeding one hundred per cent of the sum 486
of any credits allowed and received under this section; 487

(ii) If the taxpayer maintained operations at the project 488
location for a period longer than the term of the credit, but 489
less than the greater of seven years or the term of the credit 490
plus three years, an amount not exceeding seventy-five per cent 491
of the sum of any credits allowed and received under this 492
section. 493

(b) If, on the metric evaluation date, the taxpayer fails 494
to substantially meet the job creation, payroll, or investment 495
requirements included in the agreement, an amount determined at 496
the discretion of the authority; 497

(c) If the taxpayer fails to substantially maintain the 498
number of new full-time equivalent employees or amount of 499
payroll required under the agreement at any time during the term 500
of the agreement after the metric evaluation date, an amount 501
determined at the discretion of the authority. 502

(2) If a taxpayer files for bankruptcy and fails as 503
described in division (K) (1) (a), (b), or (c) of this section, 504
the director may immediately commence an action to recoup an 505
amount not exceeding one hundred per cent of the sum of any 506
credits received by the taxpayer under this section. 507

(3) In determining the portion of the tax credit to be 508
refunded to this state, the tax credit authority shall consider 509
the effect of market conditions on the taxpayer's project and 510
whether the taxpayer continues to maintain other operations in 511
this state. After making the determination, the authority shall 512
certify the amount to be refunded to the tax commissioner or 513

superintendent of insurance, as appropriate. If the amount is 514
certified to the commissioner, the commissioner shall make an 515
assessment for that amount against the taxpayer under Chapter 516
5726., 5733., 5736., 5747., or 5751. of the Revised Code. If the 517
amount is certified to the superintendent, the superintendent 518
shall make an assessment for that amount against the taxpayer 519
under Chapter 5725. or 5729. of the Revised Code. The time 520
limitations on assessments under those chapters do not apply to 521
an assessment under this division, but the commissioner or 522
superintendent, as appropriate, shall make the assessment within 523
one year after the date the authority certifies to the 524
commissioner or superintendent the amount to be refunded. 525

(L) On or before the first day of August each year, the 526
director of development shall submit a report to the governor, 527
the president of the senate, and the speaker of the house of 528
representatives on the tax credit program under this section. 529
The report shall include information on the number of agreements 530
that were entered into under this section during the preceding 531
calendar year, a description of the project that is the subject 532
of each such agreement, and an update on the status of projects 533
under agreements entered into before the preceding calendar 534
year. 535

(M) There is hereby created the tax credit authority, 536
which consists of the director of development and four other 537
members appointed as follows: the governor, the president of the 538
senate, and the speaker of the house of representatives each 539
shall appoint one member who shall be a specialist in economic 540
development; the governor also shall appoint a member who is a 541
specialist in taxation. Terms of office shall be for four years. 542
Each member shall serve on the authority until the end of the 543
term for which the member was appointed. Vacancies shall be 544

filled in the same manner provided for original appointments. 545
Any member appointed to fill a vacancy occurring prior to the 546
expiration of the term for which the member's predecessor was 547
appointed shall hold office for the remainder of that term. 548
Members may be reappointed to the authority. Members of the 549
authority shall receive their necessary and actual expenses 550
while engaged in the business of the authority. The director of 551
development shall serve as chairperson of the authority, and the 552
members annually shall elect a vice-chairperson from among 553
themselves. Three members of the authority constitute a quorum 554
to transact and vote on the business of the authority. The 555
majority vote of the membership of the authority is necessary to 556
approve any such business, including the election of the vice- 557
chairperson. 558

The director of development may appoint a professional 559
employee of the department of development to serve as the 560
director's substitute at a meeting of the authority. The 561
director shall make the appointment in writing. In the absence 562
of the director from a meeting of the authority, the appointed 563
substitute shall serve as chairperson. In the absence of both 564
the director and the director's substitute from a meeting, the 565
vice-chairperson shall serve as chairperson. 566

(N) For purposes of the credits granted by this section 567
against the taxes imposed under sections 5725.18 and 5729.03 of 568
the Revised Code, "taxable year" means the period covered by the 569
taxpayer's annual statement to the superintendent of insurance. 570

(O) On or before the first day of March of each of the 571
five calendar years beginning with 2014, each taxpayer subject 572
to an agreement with the tax credit authority under this section 573
on the basis of home-based employees shall report the number of 574

home-based employees and other employees employed by the 575
taxpayer in this state to the department of development. 576

(P) On or before the first day of January of 2019, the 577
director of development shall submit a report to the governor, 578
the president of the senate, and the speaker of the house of 579
representatives on the effect of agreements entered into under 580
this section in which the taxpayer included home-based employees 581
in the computation of income tax revenue, as that term was 582
defined in this section prior to the amendment of this section 583
by H.B. 64 of the 131st general assembly. The report shall 584
include information on the number of such agreements that were 585
entered into in the preceding six years, a description of the 586
projects that were the subjects of such agreements, and an 587
analysis of nationwide home-based employment trends, including 588
the number of home-based jobs created from July 1, 2011, through 589
June 30, 2017, and a description of any home-based employment 590
tax incentives provided by other states during that time. 591

(Q) The director of development may require any agreement 592
entered into under this section for a tax credit computed on the 593
basis of home-based employees to contain a provision that the 594
taxpayer makes available health care benefits and tuition 595
reimbursement to all employees. 596

(R) Original agreements approved by the tax credit 597
authority under this section in 2014 or 2015 before September 598
29, 2015, may be revised at the request of the taxpayer to 599
conform with the amendments to this section and sections 600
5733.0610, 5736.50, 5747.058, and 5751.50 of the Revised Code by 601
H.B. 64 of the 131st general assembly, upon mutual agreement of 602
the taxpayer and the department of development, and approval by 603
the tax credit authority. 604

(S) (1) As used in division (S) of this section: 605

(a) "Eligible agreement" means an agreement approved by 606
the tax credit authority under this section on or before 607
December 31, 2013. 608

(b) "Income tax revenue" has the same meaning as under 609
this section as it existed before September 29, 2015, the 610
effective date of the amendment of this section by H.B. 64 of 611
the 131st general assembly. 612

(2) In calendar year 2016 and thereafter, the tax credit 613
authority shall annually determine a withholding adjustment 614
factor to be used in the computation of income tax revenue for 615
eligible agreements. The withholding adjustment factor shall be 616
a numerical percentage that equals the percentage that employer 617
income tax withholding rates have been increased or decreased as 618
a result of changes in the income tax rates prescribed by 619
section 5747.02 of the Revised Code by amendment of that section 620
taking effect on or after June 29, 2013. 621

(3) Except as provided in division (S) (4) of this section, 622
for reporting periods ending in 2015 and thereafter for 623
taxpayers subject to eligible agreements, the tax credit 624
authority shall adjust the income tax revenue reported on the 625
taxpayer's annual report by multiplying the withholding 626
adjustment factor by the taxpayer's income tax revenue and doing 627
one of the following: 628

(a) If the income tax rates prescribed by section 5747.02 629
of the Revised Code have decreased by amendment of that section 630
taking effect on or after June 29, 2013, add the product to the 631
taxpayer's income tax revenue. 632

(b) If the income tax rates prescribed by section 5747.02 633

of the Revised Code have increased by amendment of that section 634
taking effect on or after June 29, 2013, subtract the product 635
from the taxpayer's income tax revenue. 636

(4) Division (S)(3) of this section shall not apply unless 637
all of the following apply for the reporting period with respect 638
to the eligible agreement: 639

(a) The taxpayer has achieved one hundred per cent of the 640
new employment commitment identified in the agreement. 641

(b) If applicable, the taxpayer has achieved one hundred 642
per cent of the new payroll commitment identified in the 643
agreement. 644

(c) If applicable, the taxpayer has achieved one hundred 645
per cent of the investment commitment identified in the 646
agreement. 647

(5) Failure by a taxpayer to have achieved any of the 648
applicable commitments described in divisions (S)(4)(a) to (c) 649
of this section in a reporting period does not disqualify the 650
taxpayer for the adjustment under division (S) of this section 651
for an ensuing reporting period. 652

(T) For reporting periods ending in calendar year 2020 or 653
thereafter, any taxpayer may include qualifying work-from-home 654
employees in its report required under division (D)(6) of this 655
section, and the compensation of such employees shall qualify as 656
Ohio employee payroll under division (A)(3)(a) of this section, 657
even if the taxpayer's application to the tax credit authority 658
to enter into an agreement for a tax credit under this section 659
was approved before September 29, 2017, the effective date of 660
the amendment of this section by H.B. 49 of the 132nd general 661
assembly. 662

(U) The director of development services shall notify the tax commissioner if the director determines that a megaproject operator or megaproject supplier is not in compliance with the agreement pursuant to a review conducted under division ~~(D) (7)~~ (D) (11) of this section.

(V) Beginning in 2025 and in each fifth calendar year thereafter, the tax commissioner shall adjust the following amounts in September of that year:

(1) The fixed-asset investment threshold described in division (A) (11) (c) (i) of this section and the Ohio employee payroll threshold described in division (A) (11) (c) (ii) of this section by completing the following calculations:

(a) Determine the percentage increase in the gross domestic product deflator determined by the bureau of economic analysis of the United States department of commerce from the first day of January of the fifth preceding calendar year to the last day of December of the preceding calendar year;

(b) Multiply that percentage increase by the fixed-asset investment threshold and the Ohio employee payroll threshold for the current year;

(c) Add the resulting products to the corresponding fixed-asset investment threshold and Ohio employee payroll threshold for the current year;

(d) Round the resulting fixed-asset investment sum to the nearest multiple of ten million dollars and the Ohio employee payroll sum to the nearest multiple of one million dollars.

(2) The fixed-asset investment threshold described in division ~~(A) (13) (a) (i)~~ (A) (13) (b) (i) of this section and the Ohio employee payroll threshold described in division ~~(A) (13) (a)~~

~~(ii)~~ (A) (13) (b) (ii) of this section by completing the 692
calculations described in divisions (V) (1) (a) to (c) of this 693
section and rounding the resulting fixed-asset investment sum to 694
the nearest multiple of one million dollars and the Ohio 695
employee payroll sum to the nearest multiple of one hundred 696
thousand dollars. 697

The commissioner shall certify the amount of the 698
adjustments under divisions (V) (1) and (2) of this section to 699
the director of development services and to the tax credit 700
authority not later than the first day of December of the year 701
the commissioner computes the adjustment. Each certified amount 702
applies to the ensuing calendar year and each calendar year 703
thereafter until the tax commissioner makes a new adjustment. 704
The tax commissioner shall not calculate a new adjustment in any 705
year in which the resulting amount from the adjustment would be 706
less than the corresponding amount for the current year. 707

Sec. 123.201. (A) There is hereby created in the state 708
treasury the Ohio facilities construction commission fund, 709
consisting of transfers of moneys authorized by the general 710
assembly and revenues received by the Ohio facilities 711
construction commission under section 123.21 of the Revised 712
Code. Investment earnings on moneys in the fund shall be 713
credited to the fund. Moneys in the fund may be used by the 714
commission, in performing its duties under this chapter, to pay 715
personnel and other administrative expenses, to pay the cost of 716
preparing building design specifications, to pay the cost of 717
providing project management services, and for other purposes 718
determined by the commission to be necessary to fulfill its 719
duties under this chapter. 720

(B) (1) There is hereby created in the state treasury the 721

cultural and sports facilities building fund, consisting of 722
proceeds of obligations authorized to pay costs of Ohio cultural 723
facilities and Ohio sports facilities for which appropriations 724
are made by the general assembly. All investment earnings of the 725
fund shall be credited to the fund. 726

(2) Upon the request of the executive director of the Ohio 727
facilities construction commission and subject to applicable tax 728
law limitations, the director of budget and management may 729
transfer to the Ohio cultural facilities administration fund 730
moneys credited to the cultural and sports facilities building 731
fund to pay the costs of administering projects funded through 732
the cultural and sports facilities building fund. 733

(C) There is hereby created in the state treasury the Ohio 734
cultural facilities administration fund, consisting of transfers 735
of money authorized by the general assembly and revenues 736
received by the commission under division (A) (9) of section 737
123.21 of the Revised Code. Moneys in the fund may be used by 738
the Ohio facilities construction commission in administering 739
projects funded through the cultural and sports facilities 740
building fund pursuant to sections 123.28 and 123.281 of the 741
Revised Code. All investment earnings of that fund shall be 742
credited to it and shall be allocated among any accounts created 743
in the fund in the manner determined by the commission. 744

(D) (1) There is hereby created in the state treasury the 745
capital donations fund, which shall be administered by the Ohio 746
facilities construction commission. The fund consists of gifts, 747
grants, devises, bequests, and other financial contributions 748
made to the commission for the construction or improvement of 749
cultural and sports facilities and shall be used in accordance 750
with the specific purposes for which the gifts, grants, devises, 751

bequests, or other financial contributions are made. All 752
investment earnings of the fund shall be credited to the fund. 753
Chapters 123., 125., 127., and 153. and section 3517.13 of the 754
Revised Code do not apply to contract obligations paid from the 755
fund, notwithstanding anything to the contrary in those chapters 756
or that section. 757

(2) Not later than one month following the end of each 758
quarter of the fiscal year, the commission shall allocate the 759
amounts credited to the fund from investment earnings during 760
that preceding quarter of the fiscal year among the specific 761
projects for which they are to be used ~~and shall certify this~~ 762
~~information to the director of budget and management.~~ 763

(3) If the amounts credited to the fund for a particular 764
project exceed what is required to complete that project, the 765
commission may refund any of those excess amounts, including 766
unexpended investment earnings attributable to those amounts, to 767
the entity from which they were received. 768

Sec. 123.211. (A) Notwithstanding any contrary provision 769
of section 123.21 of the Revised Code, the executive director of 770
the Ohio facilities construction commission may authorize any of 771
the following agencies to administer any capital facilities 772
project, the estimated cost of which, including design fees, 773
construction, equipment, and contingency amounts, is less than 774
~~one three million five hundred thousand~~ dollars: 775

(1) The department of mental health and addiction 776
services; 777

(2) The department of developmental disabilities; 778

(3) The department of agriculture; 779

(4) The department of job and family services; 780

(5) The department of rehabilitation and correction;	781
(6) The department of youth services;	782
(7) The department of public safety;	783
(8) The department of transportation;	784
(9) The department of veterans services;	785
(10) The bureau of workers' compensation;	786
(11) The department of administrative services;	787
(12) The state school for the deaf;	788
(13) The state school for the blind.	789
(B) A state agency that wishes to administer a project	790
under division (A) of this section shall submit a request for	791
authorization through the Ohio administrative knowledge system	792
capital improvements application. Upon the release of funds for	793
the projects by the controlling board or the director of budget	794
and management, the agency may administer the capital project or	795
projects for which agency administration has been authorized	796
without the supervision, control, or approval of the executive	797
director of the Ohio facilities construction commission.	798
(C) A state agency authorized by the executive director of	799
the Ohio facilities construction commission to administer	800
capital facilities projects pursuant to this section shall	801
comply with the applicable procedures and guidelines established	802
in Chapter 153. of the Revised Code and shall track all project	803
information in the Ohio administrative knowledge system capital	804
improvements application pursuant to Ohio facilities	805
construction commission guidelines.	806
Sec. 153.692. For every design-build contract, the public	807

authority planning to contract for design-build services shall 808
first obtain the services of a criteria architect or engineer by 809
doing either of the following: 810

(A) Contracting for the services consistent with sections 811
153.65 to 153.70 of the Revised Code; 812

(B) Obtaining the services through an architect or 813
engineer who is an employee of the public authority ~~and~~ 814
~~notifying the Ohio facilities construction commission before the~~ 815
~~services are performed.~~ 816

Sec. 153.71. ~~(A)~~ Any public authority planning to contract 817
for professional design services or design-build services may 818
adopt, amend, or rescind rules, in accordance with Chapter 119. 819
of the Revised Code, to implement sections 153.66 to 153.70 of 820
the Revised Code. ~~Sections~~ 821

(B) Sections 153.66 to 153.70 of the Revised Code do not 822
apply to ~~either any~~ of the following: 823

~~(A)~~ (1) Any project with an estimated professional design 824
fee of twenty-five thousand dollars or less; 825

(2) Any project with an estimated professional design fee 826
of more than twenty-five thousand dollars but less than fifty 827
thousand dollars if both of the following requirements are met: 828

~~(1)~~ (a) The public authority selects a single design 829
professional or firm from among those that have submitted a 830
current statement of qualifications within the immediately 831
preceding year, as provided under section 153.68 of the Revised 832
Code, based on the public authority's determination that the 833
selected design professional or firm is the most qualified to 834
provide the required professional design services; 835

~~(2)~~ (b) The public authority and the selected design professional or firm comply with division (B) of section 153.69 of the Revised Code with respect to the negotiation of a contract.

~~(B)~~ (3) Any project determined in writing by the public authority head to be an emergency requiring immediate action including, but not limited to, any projects requiring multiple contracts let as part of a program requiring a large number of professional design firms of the same type.

Sec. 1501.011. (A) Except as provided in divisions (B), (C), and (D) of this section, the Ohio facilities construction commission shall supervise the design and construction of, and make contracts for the construction, reconstruction, improvement, enlargement, alteration, repair, or decoration of, any projects or improvements for the department of natural resources that may be authorized by legislative appropriations or any other funds available therefor, the estimated cost of which amounts to two hundred thousand dollars or more or the amount determined pursuant to section 153.53 of the Revised Code or more.

(B) (1) The department of natural resources shall supervise the design and construction of, and make contracts for the construction, reconstruction, improvement, enlargement, alteration, repair, or decoration of, any of the following activities, projects, or improvements:

(a) Dam repairs administered by the division of engineering under Chapter 1507. of the Revised Code;

(b) Projects or improvements administered by the division of parks and watercraft and funded through the waterways safety

fund established in section 1547.75 of the Revised Code; 865

(c) Projects or improvements administered by the division 866
of wildlife under Chapter 1531. or 1533. of the Revised Code; 867

(d) Activities conducted by the department pursuant to 868
section 5511.05 of the Revised Code in order to maintain the 869
department's roadway inventory. 870

(2) If a contract to be let under division (B)(1) of this 871
section involves an exigency that concerns the public health, 872
safety, or welfare or addresses an emergency situation in which 873
timeliness is crucial in preventing the cost of the contract 874
from increasing significantly, pursuant to the declaration of a 875
public exigency, the department may award the contract without 876
competitive bidding or selection as otherwise required by 877
Chapter 153. of the Revised Code. 878

A notice published by the department of natural resources 879
regarding an activity, project, or improvement shall be 880
published as contemplated in section 7.16 of the Revised Code. 881

(C) The executive director of the Ohio facilities 882
construction commission may authorize the department of natural 883
resources to administer any other project or improvement, the 884
estimated cost of which, including design fees, construction, 885
equipment, and contingency amounts, is not more than ~~one~~three 886
million ~~five hundred thousand~~ dollars. 887

Sec. 3318.08. Except in the case of a joint vocational 888
school district that receives assistance under sections 3318.40 889
to 3318.45 of the Revised Code, if the requisite favorable vote 890
on the election is obtained, or if the school district board has 891
resolved to apply the proceeds of a property tax levy or the 892
proceeds of an income tax, or a combination of proceeds from 893

such taxes, as authorized in section 3318.052 of the Revised Code, the Ohio facilities construction commission, upon certification to it of either the results of the election or the resolution under section 3318.052 of the Revised Code, shall enter into a written agreement with the school district board for the construction and sale of the project. In the case of a joint vocational school district that receives assistance under sections 3318.40 to 3318.45 of the Revised Code, if the school district board of education and the school district electors have satisfied the conditions prescribed in division (D) (1) of section 3318.41 of the Revised Code, the commission shall enter into an agreement with the school district board for the construction and sale of the project. In either case, the agreement shall include, but need not be limited to, the following provisions:

(A) The sale and issuance of bonds or notes in anticipation thereof, as soon as practicable after the execution of the agreement, in an amount equal to the school district's portion of the basic project cost, including any securities authorized under division (J) of section 133.06 of the Revised Code and dedicated by the school district board to payment of the district's portion of the basic project cost of the project; provided, that if at that time the county treasurer of each county in which the school district is located has not commenced the collection of taxes on the general duplicate of real and public utility property for the year in which the controlling board approved the project, the school district board shall authorize the issuance of a first installment of bond anticipation notes in an amount specified by the agreement, which amount shall not exceed an amount necessary to raise the net bonded indebtedness of the school district as of the date of

the controlling board's approval to within five thousand dollars 925
of the required level of indebtedness for the preceding year. In 926
the event that a first installment of bond anticipation notes is 927
issued, the school district board shall, as soon as practicable 928
after the county treasurer of each county in which the school 929
district is located has commenced the collection of taxes on the 930
general duplicate of real and public utility property for the 931
year in which the controlling board approved the project, 932
authorize the issuance of a second and final installment of bond 933
anticipation notes or a first and final issue of bonds. 934

The combined value of the first and second installment of 935
bond anticipation notes or the value of the first and final 936
issue of bonds shall be equal to the school district's portion 937
of the basic project cost. The proceeds of any such bonds shall 938
be used first to retire any bond anticipation notes. Otherwise, 939
the proceeds of such bonds and of any bond anticipation notes, 940
except the premium and accrued interest thereon, shall be 941
deposited in the school district's project construction fund. In 942
determining the amount of net bonded indebtedness for the 943
purpose of fixing the amount of an issue of either bonds or bond 944
anticipation notes, gross indebtedness shall be reduced by 945
moneys in the bond retirement fund only to the extent of the 946
moneys therein on the first day of the year preceding the year 947
in which the controlling board approved the project. Should 948
there be a decrease in the tax valuation of the school district 949
so that the amount of indebtedness that can be incurred on the 950
tax duplicates for the year in which the controlling board 951
approved the project is less than the amount of the first 952
installment of bond anticipation notes, there shall be paid from 953
the school district's project construction fund to the school 954
district's bond retirement fund to be applied against such notes 955

an amount sufficient to cause the net bonded indebtedness of the 956
school district, as of the first day of the year following the 957
year in which the controlling board approved the project, to be 958
within five thousand dollars of the required level of 959
indebtedness for the year in which the controlling board 960
approved the project. The maximum amount of indebtedness to be 961
incurred by any school district board as its share of the cost 962
of the project is either an amount that will cause its net 963
bonded indebtedness, as of the first day of the year following 964
the year in which the controlling board approved the project, to 965
be within five thousand dollars of the required level of 966
indebtedness, or an amount equal to the required percentage of 967
the basic project costs, whichever is greater. All bonds and 968
bond anticipation notes shall be issued in accordance with 969
Chapter 133. of the Revised Code, and notes may be renewed as 970
provided in section 133.22 of the Revised Code. 971

(B) The transfer of such funds of the school district 972
board available for the project, together with the proceeds of 973
the sale of the bonds or notes, except premium, accrued 974
interest, and interest included in the amount of the issue, to 975
the school district's project construction fund; 976

(C) For all school districts except joint vocational 977
school districts that receive assistance under sections 3318.40 978
to 3318.45 of the Revised Code, the following provisions as 979
applicable: 980

(1) If section 3318.052 of the Revised Code applies, the 981
earmarking of the proceeds of a tax levied under section 5705.21 982
of the Revised Code for general permanent improvements or under 983
section 5705.218 of the Revised Code for the purpose of 984
permanent improvements, or the proceeds of a school district 985

income tax levied under Chapter 5748. of the Revised Code, or 986
the proceeds from a combination of those two taxes, in an amount 987
to pay all or part of the service charges on bonds issued to pay 988
the school district portion of the project and an amount 989
equivalent to all or part of the tax required under division (B) 990
of section 3318.05 of the Revised Code; 991

(2) If section 3318.052 of the Revised Code does not 992
apply, one of the following: 993

(a) The levy of the tax authorized at the election for the 994
payment of maintenance costs, as specified in division (B) of 995
section 3318.05 of the Revised Code; 996

(b) If the school district electors have approved a 997
continuing tax for general permanent improvements under section 998
5705.21 of the Revised Code and that tax can be used for 999
maintenance, the earmarking of an amount of the proceeds from 1000
such tax for maintenance of classroom facilities as specified in 1001
division (B) of section 3318.05 of the Revised Code; 1002

(c) If, in lieu of the tax otherwise required under 1003
division (B) of section 3318.05 of the Revised Code, the 1004
commission has approved the transfer of money to the maintenance 1005
fund in accordance with section 3318.051 of the Revised Code, a 1006
requirement that the district board comply with the provisions 1007
of that section. The district board may rescind the provision 1008
prescribed under division (C) (2) (c) of this section only so long 1009
as the electors of the district have approved, in accordance 1010
with section 3318.063 of the Revised Code, the levy of a tax for 1011
the maintenance of the classroom facilities acquired under the 1012
district's project and that levy continues to be collected as 1013
approved by the electors. 1014

(D) For joint vocational school districts that receive 1015
assistance under sections 3318.40 to 3318.45 of the Revised 1016
Code, provision for deposit of school district moneys dedicated 1017
to maintenance of the classroom facilities acquired under those 1018
sections as prescribed in section 3318.43 of the Revised Code; 1019

(E) Dedication of any local donated contribution as 1020
provided for under section 3318.084 of the Revised Code, 1021
including a schedule for depositing such moneys applied as an 1022
offset of the district's obligation to levy the tax described in 1023
division (B) of section 3318.05 of the Revised Code as required 1024
under division (D) (2) of section 3318.084 of the Revised Code; 1025

(F) Ownership of or interest in the project during the 1026
period of construction, which shall be divided between the 1027
commission and the school district board in proportion to their 1028
respective contributions to the school district's project 1029
construction fund; 1030

(G) Maintenance of the state's interest in the project 1031
until any obligations issued for the project under section 1032
3318.26 of the Revised Code are no longer outstanding; 1033

(H) The insurance of the project by the school district 1034
from the time there is an insurable interest therein and so long 1035
as the state retains any ownership or interest in the project 1036
pursuant to division (F) of this section, in such amounts and 1037
against such risks as the commission shall require; provided, 1038
that the cost of any required insurance until the project is 1039
completed shall be a part of the basic project cost; 1040

(I) The certification by the director of budget and 1041
management that funds are available and have been set aside to 1042
meet the state's share of the basic project cost as approved by 1043

the controlling board pursuant to either section 3318.04 or 1044
division (B) (1) of section 3318.41 of the Revised Code; 1045

(J) Authorization of the school district board to 1046
advertise for and receive construction bids for the project, for 1047
and on behalf of the commission, and to award contracts in the 1048
name of the state subject to approval by the commission; 1049

(K) Provisions for the disbursement of moneys from the 1050
school district's project account upon issuance by the 1051
commission or the commission's designated representative of 1052
vouchers for work done to be certified to the commission by the 1053
treasurer of the school district board; 1054

(L) Disposal of any balance left in the school district's 1055
project construction fund upon completion of the project; 1056

(M) Limitations upon use of the project or any part of it 1057
so long as any obligations issued to finance the project under 1058
section 3318.26 of the Revised Code are outstanding; 1059

(N) Provision for vesting the state's interest in the 1060
project to the school district board when the obligations issued 1061
to finance the project under section 3318.26 of the Revised Code 1062
are outstanding; 1063

(O) Provision for deposit of an executed copy of the 1064
agreement in the office of the commission; 1065

(P) Provision for termination of the contract and release 1066
of the funds encumbered at the time of the conditional approval, 1067
if the proceeds of the sale of the bonds of the school district 1068
board are not paid into the school district's project 1069
construction fund and if bids for the construction of the 1070
project have not been taken within such period after the 1071
execution of the agreement as may be fixed by the commission; 1072

(Q) ~~Provision for~~A provision that requires the school 1073
district to ~~maintain the project in accordance with~~adhere to a 1074
facilities maintenance plan approved by the commission; 1075

(R) Provision that all state funds reserved and encumbered 1076
to pay the state share of the cost of the project and the funds 1077
provided by the school district to pay for its share of the 1078
project cost, including the respective shares of the cost of a 1079
segment if the project is divided into segments, be spent on the 1080
construction and acquisition of the project or segment 1081
simultaneously in proportion to the state's and the school 1082
district's respective shares of that basic project cost as 1083
determined under section 3318.032 of the Revised Code or, if the 1084
district is a joint vocational school district, under section 1085
3318.42 of the Revised Code. However, if the school district 1086
certifies to the commission that expenditure by the school 1087
district is necessary to maintain the federal tax status or tax- 1088
exempt status of notes or bonds issued by the school district to 1089
pay for its share of the project cost or to comply with 1090
applicable temporary investment periods or spending exceptions 1091
to rebate as provided for under federal law in regard to those 1092
notes or bonds, the school district may commit to spend, or 1093
spend, a greater portion of the funds it provides during any 1094
specific period than would otherwise be required under this 1095
division. 1096

(S) A provision stipulating that the commission may 1097
prohibit the district from proceeding with any project if the 1098
commission determines that the site is not suitable for 1099
construction purposes. The commission may perform soil tests in 1100
its determination of whether a site is appropriate for 1101
construction purposes. 1102

(T) A provision stipulating that, unless otherwise 1103
authorized by the commission, any contingency reserve portion of 1104
the construction budget prescribed by the commission shall be 1105
used only to pay costs resulting from unforeseen job conditions, 1106
to comply with rulings regarding building and other codes, to 1107
pay costs related to design clarifications or corrections to 1108
contract documents, and to pay the costs of settlements or 1109
judgments related to the project as provided under section 1110
3318.086 of the Revised Code; 1111

(U) A provision stipulating that for continued release of 1112
project funds the school district board shall comply with 1113
sections 3313.41, 3313.411, and 3313.413 of the Revised Code 1114
throughout the project and shall notify the department of 1115
education and the Ohio community school association when the 1116
board plans to dispose of facilities by sale under that section; 1117

(V) A provision stipulating that the commission shall not 1118
approve a contract for demolition of a facility until the school 1119
district board has complied with sections 3313.41, 3313.411, and 1120
3313.413 of the Revised Code relative to that facility, unless 1121
demolition of that facility is to clear a site for construction 1122
of a replacement facility included in the district's project; 1123

~~(W) A requirement for the school district to adhere to a 1124
facilities maintenance plan approved by the commission. 1125~~

Sec. 3318.36. (A) (1) As used in this section: 1126

(a) "Ohio facilities construction commission," "classroom 1127
facilities," "school district," "school district board," "net 1128
bonded indebtedness," "required percentage of the basic project 1129
costs," "basic project cost," "valuation," and "percentile" have 1130
the same meanings as in section 3318.01 of the Revised Code. 1131

(b) "Required level of indebtedness" means five per cent 1132
of the school district's valuation for the year preceding the 1133
year in which the commission and school district enter into an 1134
agreement under division (B) of this section, plus [two one- 1135
hundredths of one per cent multiplied by (the percentile in 1136
which the district ranks minus one)]. 1137

(c) "Local resources" means any moneys generated in any 1138
manner permitted for a school district board to raise the school 1139
district portion of a project undertaken with assistance under 1140
sections 3318.01 to 3318.20 of the Revised Code. 1141

(2) For purposes of determining the required level of 1142
indebtedness, the required percentage of the basic project costs 1143
under division (C) (1) of this section, and priority for 1144
assistance under sections 3318.01 to 3318.20 of the Revised 1145
Code, the percentile ranking of a school district with which the 1146
commission has entered into an agreement under this section 1147
between the first day of July and the thirty-first day of August 1148
in each fiscal year is the percentile ranking calculated for 1149
that district for the immediately preceding fiscal year, and the 1150
percentile ranking of a school district with which the 1151
commission has entered into such agreement between the first day 1152
of September and the thirtieth day of June in each fiscal year 1153
is the percentile ranking calculated for that district for the 1154
current fiscal year. 1155

(B) (1) There is hereby established the school building 1156
assistance expedited local partnership program. Under the 1157
program, the Ohio facilities construction commission may enter 1158
into an agreement with the board of any school district under 1159
which the board may proceed with the new construction or major 1160
repairs of a part of the district's classroom facilities needs, 1161

as determined under sections 3318.01 to 3318.20 of the Revised Code, through the expenditure of local resources prior to the school district's eligibility for state assistance under those sections, and may apply that expenditure toward meeting the school district's portion of the basic project cost of the total of the district's classroom facilities needs, as recalculated under division (E) of this section, when the district becomes eligible for state assistance under sections 3318.01 to 3318.20 or section 3318.364 of the Revised Code.

Any school district that is reasonably expected to receive assistance under sections 3318.01 to 3318.20 of the Revised Code within two fiscal years from the date the school district adopts its resolution under division (B) of this section shall not be eligible to participate in the program established under this section unless that school district divides its project under those sections into segments as authorized by section 3318.034 of the Revised Code. In the case of a school district that has segmented its project as authorized in section 3318.034 of the Revised Code, the district shall select a discrete portion of one or more future segments of its project, to which the district may apply local resources under an agreement under this section prior to further state assistance for those future segments under sections 3318.01 to 3318.20 of the Revised Code.

(2) To participate in the program, a school district board shall first adopt a resolution certifying to the commission the board's intent to participate in the program.

The resolution shall specify the approximate date that the board intends to seek elector approval of any bond or tax measures or to apply other local resources to use to pay the cost of classroom facilities to be constructed under this

section. The resolution may specify the application of local 1192
resources or elector-approved bond or tax measures after the 1193
resolution is adopted by the board, and in such case the board 1194
may proceed with a discrete portion of its project under this 1195
section as soon as the commission and the controlling board have 1196
approved the basic project cost of the district's classroom 1197
facilities needs as specified in division (D) of this section. 1198
The board shall submit its resolution to the commission not 1199
later than ten days after the date the resolution is adopted by 1200
the board. 1201

The commission shall not consider any resolution that is 1202
submitted pursuant to division (B) (2) of this section, as 1203
amended by this amendment, sooner than September 14, 2000. 1204

(3) For purposes of determining when a district that 1205
enters into an agreement under this section becomes eligible for 1206
assistance under sections 3318.01 to 3318.20 of the Revised Code 1207
or priority for assistance under section 3318.364 of the Revised 1208
Code, the commission shall use the district's percentile ranking 1209
determined at the time the district entered into the agreement 1210
under this section, as prescribed by division (A) (2) of this 1211
section. 1212

(4) Any project under this section shall comply with 1213
section 3318.03 of the Revised Code and with any specifications 1214
for plans and materials for classroom facilities adopted by the 1215
commission under section 3318.04 of the Revised Code. 1216

(5) If a school district that enters into an agreement 1217
under this section has not begun a project applying local 1218
resources as provided for under that agreement at the time the 1219
district is notified by the commission that it is eligible to 1220
receive state assistance for its project under sections 3318.01 1221

to 3318.20 of the Revised Code or for a segment of its project, 1222
if the district previously segmented its project as authorized 1223
in section 3318.034 of the Revised Code, all assessment and 1224
agreement documents entered into under this section are void. 1225

(6) Only construction of or repairs to classroom 1226
facilities that have been approved by the commission and have 1227
been therefore included as part of a district's basic project 1228
cost qualify for application of local resources under this 1229
section. 1230

(C) Based on the results of on-site visits and assessment, 1231
the commission shall determine the basic project cost of the 1232
school district's classroom facilities needs. The commission 1233
shall determine the school district's portion of such basic 1234
project cost, which shall be the greater of: 1235

(1) The required percentage of the basic project costs, 1236
determined based on the school district's percentile ranking; 1237

(2) An amount necessary to raise the school district's net 1238
bonded indebtedness, as of the fiscal year the commission and 1239
the school district enter into the agreement under division (B) 1240
of this section, to within five thousand dollars of the required 1241
level of indebtedness. 1242

(D) (1) When the commission determines the basic project 1243
cost of the classroom facilities needs of a school district and 1244
the school district's portion of that basic project cost under 1245
division (C) of this section, the project shall be conditionally 1246
approved. Such conditional approval shall be submitted to the 1247
controlling board for approval thereof. The controlling board 1248
shall forthwith approve or reject the commission's 1249
determination, conditional approval, and the amount of the 1250

state's portion of the basic project cost; however, no state 1251
funds shall be encumbered under this section. Upon approval by 1252
the controlling board, the school district board may identify a 1253
discrete part of its classroom facilities needs, which shall 1254
include only new construction of or additions or major repairs 1255
to a particular building, to address with local resources. Upon 1256
identifying a part of the school district's basic project cost 1257
to address with local resources, the school district board may 1258
allocate any available school district moneys to pay the cost of 1259
that identified part, including the proceeds of an issuance of 1260
bonds if approved by the electors of the school district. 1261

All local resources utilized under this division shall 1262
first be deposited in the project construction account required 1263
under section 3318.08 of the Revised Code. 1264

(2) Unless the school district board exercises its option 1265
under division (D) (3) of this section, for a school district to 1266
qualify for participation in the program authorized under this 1267
section, one of the following conditions shall be satisfied: 1268

(a) The electors of the school district by a majority vote 1269
shall approve the levy of taxes outside the ten-mill limitation 1270
for a period of twenty-three years at the rate of not less than 1271
one-half mill for each dollar of valuation to be used to pay the 1272
cost of maintaining or upgrading, if approved by the commission, 1273
the classroom facilities included in the basic project cost as 1274
determined by the commission. The form of the ballot to be used 1275
to submit the question whether to approve the tax required under 1276
this division to the electors of the school district shall be 1277
the form for an additional levy of taxes prescribed in section 1278
3318.361 of the Revised Code, which may be combined in a single 1279
ballot question with the questions prescribed under section 1280

5705.218 of the Revised Code. 1281

(b) As authorized under division (C) of section 3318.05 of 1282
the Revised Code, the school district board shall earmark from 1283
the proceeds of a permanent improvement tax levied under section 1284
5705.21 of the Revised Code, an amount equivalent to the 1285
additional tax otherwise required under division (D) (2) (a) of 1286
this section for the maintenance of the classroom facilities 1287
included in the basic project cost as determined by the 1288
commission. 1289

(c) As authorized under section 3318.051 of the Revised 1290
Code, the school district board shall, if approved by the 1291
commission, annually transfer into the maintenance fund required 1292
under section 3318.05 of the Revised Code the amount prescribed 1293
in section 3318.051 of the Revised Code in lieu of the tax 1294
otherwise required under division (D) (2) (a) of this section for 1295
the maintenance of the classroom facilities included in the 1296
basic project cost as determined by the commission. 1297

(d) If the school district board has rescinded the 1298
agreement to make transfers under section 3318.051 of the 1299
Revised Code, as provided under division (F) of that section, 1300
the electors of the school district, in accordance with section 1301
3318.063 of the Revised Code, first shall approve the levy of 1302
taxes outside the ten-mill limitation for the period specified 1303
in that section at a rate of not less than one-half mill for 1304
each dollar of valuation. 1305

(e) The school district board shall apply the proceeds of 1306
a tax to leverage bonds as authorized under section 3318.052 of 1307
the Revised Code or dedicate a local donated contribution in the 1308
manner described in division (B) of section 3318.084 of the 1309
Revised Code in an amount equivalent to the additional tax 1310

otherwise required under division (D) (2) (a) of this section for 1311
the maintenance of the classroom facilities included in the 1312
basic project cost as determined by the commission. 1313

(3) A school district board may opt to delay taking any of 1314
the actions described in division (D) (2) of this section until 1315
the school district becomes eligible for state assistance under 1316
sections 3318.01 to 3318.20 of the Revised Code. In order to 1317
exercise this option, the board shall certify to the commission 1318
a resolution indicating the board's intent to do so prior to 1319
entering into an agreement under division (B) of this section. 1320

(4) If pursuant to division (D) (3) of this section a 1321
district board opts to delay levying an additional tax until the 1322
district becomes eligible for state assistance, it shall submit 1323
the question of levying that tax to the district electors as 1324
follows: 1325

(a) In accordance with section 3318.06 of the Revised Code 1326
if it will also be necessary pursuant to division (E) of this 1327
section to submit a proposal for approval of a bond issue; 1328

(b) In accordance with section 3318.361 of the Revised 1329
Code if it is not necessary to also submit a proposal for 1330
approval of a bond issue pursuant to division (E) of this 1331
section. 1332

(5) No state assistance under sections 3318.01 to 3318.20 1333
of the Revised Code shall be released until a school district 1334
board that adopts and certifies a resolution under division (D) 1335
of this section also demonstrates to the satisfaction of the 1336
commission compliance with the provisions of division (D) (2) of 1337
this section. 1338

Any amount required for maintenance under division (D) (2) 1339

of this section shall be deposited into a separate fund as 1340
specified in division ~~(B)~~ (D) of section 3318.05 of the Revised 1341
Code. 1342

(E) (1) If the school district becomes eligible for state 1343
assistance under sections 3318.01 to 3318.20 of the Revised Code 1344
for its entire project or for future segments, if the district 1345
previously segmented its project as authorized in section 1346
3318.034 of the Revised Code, based on its percentile ranking 1347
under division (B) (3) of this section or is offered assistance 1348
under section 3318.364 of the Revised Code, the commission shall 1349
conduct a new assessment of the school district's classroom 1350
facilities needs and shall recalculate the basic project cost 1351
based on this new assessment. The basic project cost 1352
recalculated under this division shall include the amount of 1353
expenditures made by the school district board under division 1354
(D) (1) of this section. The commission shall then recalculate 1355
the school district's portion of the new basic project cost, 1356
which shall be the percentage of the original basic project cost 1357
assigned to the school district as its portion under division 1358
(C) of this section. The commission shall deduct the expenditure 1359
of school district moneys made under division (D) (1) of this 1360
section from the school district's portion of the basic project 1361
cost as recalculated under this division. If the amount of 1362
school district resources applied by the school district board 1363
to the school district's portion of the basic project cost under 1364
this section is less than the total amount of such portion as 1365
recalculated under this division, the school district board by a 1366
majority vote of all of its members shall, if it desires to seek 1367
state assistance under sections 3318.01 to 3318.20 of the 1368
Revised Code, adopt a resolution as specified in section 3318.06 1369
of the Revised Code to submit to the electors of the school 1370

district the question of approval of a bond issue in order to 1371
pay any additional amount of school district portion required 1372
for state assistance. Any tax levy approved under division (D) 1373
of this section satisfies the requirements to levy the 1374
additional tax under section 3318.06 of the Revised Code. 1375

(2) If the amount of school district resources applied by 1376
the school district board to the school district's portion of 1377
the basic project cost under this section is more than the total 1378
amount of such portion as recalculated under this division, 1379
~~within one year~~ two years after the school district's portion is 1380
recalculated under division (E) (1) of this section the 1381
commission may grant to the school district the difference 1382
between the two calculated portions, but at no time shall the 1383
commission expend any state funds on a project in an amount 1384
greater than the state's portion of the basic project cost as 1385
recalculated under this division. 1386

Any reimbursement under this division shall be only for 1387
local resources the school district has applied toward 1388
construction cost expenditures for the classroom facilities 1389
approved by the commission, which shall not include any 1390
financing costs associated with that construction. 1391

The school district board shall use any moneys reimbursed 1392
to the district under this division to pay off any debt service 1393
the district owes for classroom facilities constructed under its 1394
project under this section before such moneys are applied to any 1395
other purpose. However, the district board first may deposit 1396
moneys reimbursed under this division into the district's 1397
general fund or a permanent improvement fund to replace local 1398
resources the district withdrew from those funds, as long as, 1399
and to the extent that, those local resources were used by the 1400

district for constructing classroom facilities included in the 1401
district's basic project cost. 1402

Sec. 3735.67. (A) The owner of real property located in a 1403
community reinvestment area and eligible for exemption from 1404
taxation under a resolution adopted pursuant to section 3735.66 1405
of the Revised Code may file an application for an exemption 1406
from real property taxation of a percentage of the assessed 1407
valuation of a new structure, or of the increased assessed 1408
valuation of an existing structure after remodeling began, if 1409
the new structure or remodeling is completed after the effective 1410
date of the resolution adopted pursuant to section 3735.66 of 1411
the Revised Code. The application shall be filed with the 1412
housing officer designated for the community reinvestment area 1413
in which the property is located. If any part of the new 1414
structure or remodeled structure that would be exempted is of 1415
real property to be used for commercial or industrial purposes, 1416
the legislative authority and the owner of the property shall 1417
enter into a written agreement pursuant to section 3735.671 of 1418
the Revised Code prior to commencement of construction or 1419
remodeling; if such an agreement is subject to approval by the 1420
board of education of the school district within the territory 1421
of which the property is or will be located, the agreement shall 1422
not be formally approved by the legislative authority until the 1423
board of education approves the agreement in the manner 1424
prescribed by that section. 1425

(B) The housing officer shall verify the construction of 1426
the new structure or the cost of the remodeling of the existing 1427
structure and the facts asserted in the application. The housing 1428
officer shall determine whether the construction or remodeling 1429
meets the requirements for an exemption under this section. In 1430
cases involving a structure of historical or architectural 1431

significance, the housing officer shall not determine whether 1432
the remodeling meets the requirements for a tax exemption unless 1433
the appropriateness of the remodeling has been certified, in 1434
writing, by the society, association, agency, or legislative 1435
authority that has designated the structure or by any 1436
organization or person authorized, in writing, by such society, 1437
association, agency, or legislative authority to certify the 1438
appropriateness of the remodeling. 1439

(C) If the construction or remodeling meets the 1440
requirements for exemption, the housing officer shall forward 1441
the application to the county auditor with a certification as to 1442
the division of this section under which the exemption is 1443
granted, and the period and percentage of the exemption as 1444
determined by the legislative authority pursuant to that 1445
division. If the construction or remodeling is of commercial or 1446
industrial property and the legislative authority is not 1447
required to certify a copy of a resolution under section 1448
3735.671 of the Revised Code, the housing officer shall comply 1449
with the notice requirements prescribed under section 5709.83 of 1450
the Revised Code, unless the board has adopted a resolution 1451
under that section waiving its right to receive such a notice. 1452

(D) Except as provided in division (F) of this section, 1453
the tax exemption shall first apply in the year the construction 1454
or remodeling would first be taxable but for this section. In 1455
the case of remodeling that qualifies for exemption, a 1456
percentage, not to exceed one hundred per cent, of the increased 1457
assessed valuation of an existing structure after remodeling 1458
began shall be exempted from real property taxation. In the case 1459
of construction of a structure that qualifies for exemption, a 1460
percentage, not to exceed one hundred per cent, of the assessed 1461
value of the structure shall be exempted from real property 1462

taxation. In either case, the percentage shall be the percentage 1463
set forth in the agreement if the structure or remodeling is to 1464
be used for commercial or industrial purposes, or the percentage 1465
set forth in the resolution describing the community 1466
reinvestment area if the structure or remodeling is to be used 1467
for residential purposes. 1468

The construction of new structures and the remodeling of 1469
existing structures are hereby declared to be a public purpose 1470
for which exemptions from real property taxation may be granted 1471
for the following periods: 1472

(1) For every dwelling and commercial or industrial 1473
properties, located within the same community reinvestment area, 1474
upon which the cost of remodeling is at least two thousand five 1475
hundred dollars in the case of a dwelling containing not more 1476
than two family units or at least five thousand dollars in the 1477
case of all other property, a period to be determined by the 1478
legislative authority adopting the resolution, but not exceeding 1479
fifteen years. The period of exemption for a dwelling described 1480
in division (D)(1) of this section may be extended by a 1481
legislative authority for up to an additional ten years if the 1482
dwelling is a structure of historical or architectural 1483
significance, is a certified historic structure that has been 1484
subject to federal tax treatment under 26 U.S.C. 47 and 170(h), 1485
and units within the structure have been leased to individual 1486
tenants for five consecutive years; 1487

(2) Except as provided in division (F) of this section, 1488
for construction of every dwelling, and commercial or industrial 1489
structure located within the same community reinvestment area, a 1490
period to be determined by the legislative authority adopting 1491
the resolution, but not exceeding ~~fifteen~~ one of the following: 1492

(a) Thirty years, if the commercial or industrial structure is situated on the site of a megaproject and is owned and occupied by a megaproject operator as defined in division (A) (12) of section 122.17 of the Revised Code, or is not situated on the site of a megaproject but is owned and occupied by a megaproject supplier that meets the requirements described in division (A) (13) (b) of section 122.17 of the Revised Code;

(b) Fifteen years, for any other dwelling or commercial or industrial structure. The period of exemption for construction of a commercial or industrial structure may be extended by a legislative authority for up to an additional fifteen years if the structure is situated on the site of a megaproject or is owned and occupied by a megaproject supplier.

(E) Any person, board, or officer authorized by section 5715.19 of the Revised Code to file complaints with the county board of revision may file a complaint with the housing officer challenging the continued exemption of any property granted an exemption under this section. A complaint against exemption shall be filed prior to the thirty-first day of December of the tax year for which taxation of the property is requested. The housing officer shall determine whether the property continues to meet the requirements for exemption and shall certify the housing officer's findings to the complainant. If the housing officer determines that the property does not meet the requirements for exemption, the housing officer shall notify the county auditor, who shall correct the tax list and duplicate accordingly.

(F) The owner of a dwelling constructed in a community reinvestment area may file an application for an exemption after the year the construction first became subject to taxation. The

application shall be processed in accordance with the procedures 1523
prescribed under this section and shall be granted if the 1524
construction that is the subject of the application otherwise 1525
meets the requirements for an exemption under this section. If 1526
approved, the exemption sought in the application first applies 1527
in the year the application is filed. An exemption approved 1528
pursuant to this division continues only for those years 1529
remaining in the period described in division (D) (2) of this 1530
section. No exemption may be claimed for any year in that period 1531
that precedes the year in which the application is filed. 1532

Sec. 3735.671. (A) If construction or remodeling of 1533
commercial or industrial property is to be exempted from 1534
taxation pursuant to section 3735.67 of the Revised Code, the 1535
legislative authority and the owner of the property, prior to 1536
the commencement of construction or remodeling, shall enter into 1537
a written agreement, binding on both parties for a period of 1538
time that does not end prior to the end of the period of the 1539
exemption, that includes all of the information and statements 1540
prescribed by this section. Agreements may include terms not 1541
prescribed by this section, but such terms shall in no way 1542
derogate from the information and statements prescribed by this 1543
section. 1544

(1) Except as otherwise provided in division (A) (2) or (3) 1545
of this section, an agreement entered into under this section 1546
shall not be approved by the legislative authority unless the 1547
board of education of the city, local, or exempted village 1548
school district within the territory of which the property is or 1549
will be located approves the agreement. For the purpose of 1550
obtaining such approval, the legislative authority shall certify 1551
a copy of the agreement to the board of education not later than 1552
forty-five days prior to approving the agreement, excluding 1553

Saturday, Sunday, and a legal holiday as defined in section 1.14 1554
of the Revised Code. The board of education, by resolution 1555
adopted by a majority of the board, shall approve or disapprove 1556
the agreement and certify a copy of the resolution to the 1557
legislative authority not later than fourteen days prior to the 1558
date stipulated by the legislative authority as the date upon 1559
which approval of the agreement is to be formally considered by 1560
the legislative authority. The board of education may include in 1561
the resolution conditions under which the board would approve 1562
the agreement. The legislative authority may approve an 1563
agreement at any time after the board of education certifies its 1564
resolution approving the agreement to the legislative authority, 1565
or, if the board approves the agreement conditionally, at any 1566
time after the conditions are agreed to by the board and the 1567
legislative authority. 1568

(2) Approval of an agreement by the board of education is 1569
not required under division (A)(1) of this section if, for each 1570
tax year the real property is exempted from taxation, the sum of 1571
the following quantities, as estimated at or prior to the time 1572
the agreement is formally approved by the legislative authority, 1573
equals or exceeds fifty per cent of the amount of taxes, as 1574
estimated at or prior to that time, that would have been charged 1575
and payable that year upon the real property had that property 1576
not been exempted from taxation: 1577

(a) The amount of taxes charged and payable on any portion 1578
of the assessed valuation of the new structure or of the 1579
increased assessed valuation of an existing structure after 1580
remodeling began that will not be exempted from taxation under 1581
the agreement; 1582

(b) The amount of taxes charged and payable on tangible 1583

personal property located on the premises of the new structure 1584
or of the structure to be remodeled under the agreement, whether 1585
payable by the owner of the structure or by a related member, as 1586
defined in section 5733.042 of the Revised Code without regard 1587
to division (B) of that section. 1588

(c) The amount of any cash payment by the owner of the new 1589
structure or structure to be remodeled to the school district, 1590
the dollar value, as mutually agreed to by the owner and the 1591
board of education, of any property or services provided by the 1592
owner of the property to the school district, whether by gift, 1593
loan, or otherwise, and any payment by the legislative authority 1594
to the school district pursuant to section 5709.82 of the 1595
Revised Code. 1596

The estimates of quantities used for purposes of division 1597
(A) (2) of this section shall be estimated by the legislative 1598
authority. The legislative authority shall certify to the board 1599
of education that the estimates have been made in good faith. 1600
Departures of the actual quantities from the estimates 1601
subsequent to approval of the agreement by the board of 1602
education do not invalidate the agreement. 1603

(3) If a board of education has adopted a resolution 1604
waiving its right to approve agreements and the resolution 1605
remains in effect, approval of an agreement by the board is not 1606
required under this division. If a board of education has 1607
adopted a resolution allowing a legislative authority to deliver 1608
the notice required under this division fewer than forty-five 1609
business days prior to the legislative authority's execution of 1610
the agreement, the legislative authority shall deliver the 1611
notice to the board not later than the number of days prior to 1612
such execution as prescribed by the board in its resolution. If 1613

a board of education adopts a resolution waiving its right to 1614
approve agreements or shortening the notification period, the 1615
board shall certify a copy of the resolution to the legislative 1616
authority. If the board of education rescinds such a resolution, 1617
it shall certify notice of the rescission to the legislative 1618
authority. 1619

(4) If the owner of the property or the legislative 1620
authority agree to make any payment to the school district as 1621
described in division (A) (2) (c) of this section, the owner or 1622
legislative authority shall agree to make payments to the joint 1623
vocational school district within which the property is located 1624
at the same rate or amount and under the same terms received by 1625
the city, local, or exempted village school district. 1626

(B) Each agreement shall include the following 1627
information: 1628

(1) The names of all parties to the agreement; 1629

(2) A description of the remodeling or construction, 1630
whether or not to be exempted from taxation, including existing 1631
or new structure size and cost thereof; the value of machinery, 1632
equipment, furniture, and fixtures, including an itemization of 1633
the value of machinery, equipment, furniture, and fixtures used 1634
at another location in this state prior to the agreement and 1635
relocated or to be relocated from that location to the property, 1636
and the value of machinery, equipment, furniture, and fixtures 1637
at the facility prior to the execution of the agreement; the 1638
value of inventory at the property, including an itemization of 1639
the value of inventory held at another location in this state 1640
prior to the agreement and relocated or to be relocated from 1641
that location to the property, and the value of inventory held 1642
at the property prior to the execution of the agreement; 1643

(3) The scheduled starting and completion dates of 1644
remodeling or construction of real property or of investments 1645
made in machinery, equipment, furniture, fixtures, and 1646
inventory; 1647

(4) Estimates of the number of employee positions to be 1648
created each year of the agreement and of the number of employee 1649
positions retained by the owner due to the remodeling or 1650
construction, itemized as to the number of full-time, part-time, 1651
permanent, and temporary positions; 1652

(5) Estimates of the dollar amount of payroll attributable 1653
to the positions set forth in division (B) (4) of this section, 1654
similarly itemized; 1655

(6) The number of employee positions, if any, at the 1656
property and at any other location in this state at the time the 1657
agreement is executed, itemized as to the number of full-time, 1658
part-time, permanent, and temporary positions. 1659

(C) Each agreement shall set forth the following 1660
information and incorporate the following statements: 1661

(1) A description of real property to be exempted from 1662
taxation under the agreement, the percentage of the assessed 1663
valuation of the real property exempted from taxation, and the 1664
period for which the exemption is granted, accompanied by the 1665
statement: "The exemption commences the first year for which the 1666
real property would first be taxable were that property not 1667
exempted from taxation. No exemption shall commence after 1668
_____ (insert date) nor extend beyond _____ (insert 1669
date)." 1670

(2) "_____ (insert name of owner) shall pay such 1671
real property taxes as are not exempted under this agreement and 1672

are charged against such property and shall file all tax reports 1673
and returns as required by law. If _____ (insert name of 1674
owner) fails to pay such taxes or file such returns and reports, 1675
exemptions from taxation granted under this agreement are 1676
rescinded beginning with the year for which such taxes are 1677
charged or such reports or returns are required to be filed and 1678
thereafter." 1679

(3) " _____ (insert name of owner) hereby certifies 1680
that at the time this agreement is executed, _____ (insert 1681
name of owner) does not owe any delinquent real or tangible 1682
personal property taxes to any taxing authority of the State of 1683
Ohio, and does not owe delinquent taxes for which _____ 1684
(insert name of owner) is liable under Chapter 5733., 5735., 1685
5739., 5741., 5743., 5747., or 5753. of the Ohio Revised Code, 1686
or, if such delinquent taxes are owed, _____ (insert name 1687
of owner) currently is paying the delinquent taxes pursuant to 1688
an undertaking enforceable by the State of Ohio or an agent or 1689
instrumentality thereof, has filed a petition in bankruptcy 1690
under 11 U.S.C.A. 101, et seq., or such a petition has been 1691
filed against _____ (insert name of owner). For the 1692
purposes of this certification, delinquent taxes are taxes that 1693
remain unpaid on the latest day prescribed for payment without 1694
penalty under the chapter of the Revised Code governing payment 1695
of those taxes." 1696

(4) " _____ (insert name of municipal corporation or 1697
county) shall perform such acts as are reasonably necessary or 1698
appropriate to effect, claim, reserve, and maintain exemptions 1699
from taxation granted under this agreement including, without 1700
limitation, joining in the execution of all documentation and 1701
providing any necessary certificates required in connection with 1702
such exemptions." 1703

(5) "If for any reason _____ (insert name of
municipal corporation or county) revokes the designation of the
area, entitlements granted under this agreement shall continue
for the number of years specified under this agreement, unless
_____ (insert name of owner) materially fails to fulfill
its obligations under this agreement and _____ (insert name
of municipal corporation or county) terminates or modifies the
exemptions from taxation pursuant to this agreement."

(6) "If _____ (insert name of owner) materially fails
to fulfill its obligations under this agreement, or if
_____ (insert name of municipal corporation or county)
determines that the certification as to delinquent taxes
required by this agreement is fraudulent, _____ (insert
name of municipal corporation or county) may terminate or modify
the exemptions from taxation granted under this agreement."

(7) " _____ (insert name of owner) shall provide to
the proper tax incentive review council any information
reasonably required by the council to evaluate the applicant's
compliance with the agreement, including returns filed pursuant
to section 5711.02 of the Ohio Revised Code if requested by the
council."

(8) "This agreement is not transferable or assignable
without the express, written approval of _____ (insert name
of municipal corporation or county)."

(9) "Exemptions from taxation granted under this agreement
shall be revoked if it is determined that _____ (insert
name of owner), any successor to that person, or any related
member (as those terms are defined in division (E) of section
3735.671 of the Ohio Revised Code) has violated the prohibition
against entering into this agreement under division (E) of

section 3735.671 or section 5709.62 or 5709.63 of the Ohio 1734
Revised Code prior to the time prescribed by that division or 1735
either of those sections." 1736

(10) " _____ (insert name of owner) and _____ 1737
(insert name of municipal corporation or county) acknowledge 1738
that this agreement must be approved by formal action of the 1739
legislative authority of _____ (insert name of municipal 1740
corporation or county) as a condition for the agreement to take 1741
effect. This agreement takes effect upon such approval." 1742

(11) If the agreement relates to a commercial or 1743
industrial structure ~~subject to the extension for megaprojects-~~ 1744
~~or megaproject suppliers~~ described in division ~~(D) (2)~~ (D) (2) (a) 1745
of section 3735.67 of the Revised Code for which the legislative 1746
authority has authorized an exemption period of more than 1747
fifteen years, both of the following: 1748

(a) A requirement that the owner of the structure annually 1749
certify to the legislative authority whether the megaproject 1750
operator of the megaproject upon which the structure is situated 1751
or the megaproject supplier, as applicable, holds a certificate 1752
issued under division ~~(D) (7)~~ (D) (11) of section 122.17 of the 1753
Revised Code ~~on the first day of the current tax year~~ or whether 1754
such certificate has been modified or terminated; 1755

(b) A provision authorizing the legislative authority to 1756
terminate the exemption for current and subsequent tax years if 1757
the megaproject operator or megaproject supplier does not comply 1758
with the terms of the agreement or hold a certificate issued 1759
under division ~~(D) (7)~~ (D) (11) of section 122.17 of the Revised 1760
Code on the first day of the current tax year. 1761

The statement described in division (C) (6) of this section 1762

may include the following statement, appended at the end of the 1763
statement: ", and may require the repayment of the amount of 1764
taxes that would have been payable had the property not been 1765
exempted from taxation under this agreement." If the agreement 1766
includes a statement requiring repayment of exempted taxes, it 1767
also may authorize the legislative authority to secure repayment 1768
of such taxes by a lien on the exempted property in the amount 1769
required to be repaid. Such a lien shall attach, and may be 1770
perfected, collected, and enforced, in the same manner as a 1771
mortgage lien on real property, and shall otherwise have the 1772
same force and effect as a mortgage lien on real property. 1773

(D) Except as otherwise provided in this division, an 1774
agreement entered into under this section shall require that the 1775
owner pay an annual fee equal to the greater of one per cent of 1776
the amount of taxes exempted under the agreement or five hundred 1777
dollars; provided, however, that if the value of the incentives 1778
exceeds two hundred fifty thousand dollars, the fee shall not 1779
exceed two thousand five hundred dollars. The fee shall be 1780
payable to the legislative authority once per year for each year 1781
the agreement is effective on the days and in the form specified 1782
in the agreement. Fees paid shall be deposited in a special fund 1783
created for such purpose by the legislative authority and shall 1784
be used by the legislative authority exclusively for the purpose 1785
of complying with section 3735.672 of the Revised Code and by 1786
the tax incentive review council created under section 5709.85 1787
of the Revised Code exclusively for the purposes of performing 1788
the duties prescribed under that section. The legislative 1789
authority may waive or reduce the amount of the fee, but such 1790
waiver or reduction does not affect the obligations of the 1791
legislative authority or the tax incentive review council to 1792
comply with section 3735.672 or 5709.85 of the Revised Code. 1793

(E) If any person that is party to an agreement granting 1794
an exemption from taxation discontinues operations at the 1795
structure to which that exemption applies prior to the 1796
expiration of the term of the agreement, that person, any 1797
successor to that person, and any related member shall not enter 1798
into an agreement under this section or section 5709.62, 1799
5709.63, or 5709.632 of the Revised Code, and no legislative 1800
authority shall enter into such an agreement with such a person, 1801
successor, or related member, prior to the expiration of five 1802
years after the discontinuation of operations. As used in this 1803
division, "successor" means a person to which the assets or 1804
equity of another person has been transferred, which transfer 1805
resulted in the full or partial nonrecognition of gain or loss, 1806
or resulted in a carryover basis, both as determined by rule 1807
adopted by the tax commissioner. "Related member" has the same 1808
meaning as defined in section 5733.042 of the Revised Code 1809
without regard to division (B) of that section. 1810

The director of development services shall review all 1811
agreements submitted to the director under division (F) of this 1812
section for the purpose of enforcing this division. If the 1813
director determines there has been a violation of this division, 1814
the director shall notify the legislative authority of such 1815
violation, and the legislative authority immediately shall 1816
revoke the exemption granted under the agreement. 1817

(F) When an agreement is entered into under this section, 1818
the legislative authority authorizing the agreement shall 1819
forward a copy of the agreement to the director of development 1820
services within fifteen days after the agreement is entered 1821
into. 1822

Sec. 5739.01. As used in this chapter: 1823

(A) "Person" includes individuals, receivers, assignees, 1824
trustees in bankruptcy, estates, firms, partnerships, 1825
associations, joint-stock companies, joint ventures, clubs, 1826
societies, corporations, the state and its political 1827
subdivisions, and combinations of individuals of any form. 1828

(B) "Sale" and "selling" include all of the following 1829
transactions for a consideration in any manner, whether 1830
absolutely or conditionally, whether for a price or rental, in 1831
money or by exchange, and by any means whatsoever: 1832

(1) All transactions by which title or possession, or 1833
both, of tangible personal property, is or is to be transferred, 1834
or a license to use or consume tangible personal property is or 1835
is to be granted; 1836

(2) All transactions by which lodging by a hotel is or is 1837
to be furnished to transient guests; 1838

(3) All transactions by which: 1839

(a) An item of tangible personal property is or is to be 1840
repaired, except property, the purchase of which would not be 1841
subject to the tax imposed by section 5739.02 of the Revised 1842
Code; 1843

(b) An item of tangible personal property is or is to be 1844
installed, except property, the purchase of which would not be 1845
subject to the tax imposed by section 5739.02 of the Revised 1846
Code or property that is or is to be incorporated into and will 1847
become a part of a production, transmission, transportation, or 1848
distribution system for the delivery of a public utility 1849
service; 1850

(c) The service of washing, cleaning, waxing, polishing, 1851
or painting a motor vehicle is or is to be furnished; 1852

- (d) Laundry and dry cleaning services are or are to be provided; 1853
1854
- (e) Automatic data processing, computer services, or electronic information services are or are to be provided for use in business when the true object of the transaction is the receipt by the consumer of automatic data processing, computer services, or electronic information services rather than the receipt of personal or professional services to which automatic data processing, computer services, or electronic information services are incidental or supplemental. Notwithstanding any other provision of this chapter, such transactions that occur between members of an affiliated group are not sales. An "affiliated group" means two or more persons related in such a way that one person owns or controls the business operation of another member of the group. In the case of corporations with stock, one corporation owns or controls another if it owns more than fifty per cent of the other corporation's common stock with voting rights. 1855
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- (f) Telecommunications service, including prepaid calling service, prepaid wireless calling service, or ancillary service, is or is to be provided, but not including coin-operated telephone service; 1871
1872
1873
1874
- (g) Landscaping and lawn care service is or is to be provided; 1875
1876
- (h) Private investigation and security service is or is to be provided; 1877
1878
- (i) Information services or tangible personal property is provided or ordered by means of a nine hundred telephone call; 1879
1880
- (j) Building maintenance and janitorial service is or is 1881

to be provided;	1882
(k) Exterminating service is or is to be provided;	1883
(l) Physical fitness facility service is or is to be provided;	1884 1885
(m) Recreation and sports club service is or is to be provided;	1886 1887
(n) Satellite broadcasting service is or is to be provided;	1888 1889
(o) Personal care service is or is to be provided to an individual. As used in this division, "personal care service" includes skin care, the application of cosmetics, manicuring, pedicuring, hair removal, tattooing, body piercing, tanning, massage, and other similar services. "Personal care service" does not include a service provided by or on the order of a licensed physician or licensed chiropractor, or the cutting, coloring, or styling of an individual's hair.	1890 1891 1892 1893 1894 1895 1896 1897
(p) The transportation of persons by motor vehicle or aircraft is or is to be provided, when the transportation is entirely within this state, except for transportation provided by an ambulance service, by a transit bus, as defined in section 5735.01 of the Revised Code, and transportation provided by a citizen of the United States holding a certificate of public convenience and necessity issued under 49 U.S.C. 41102;	1898 1899 1900 1901 1902 1903 1904
(q) Motor vehicle towing service is or is to be provided. As used in this division, "motor vehicle towing service" means the towing or conveyance of a wrecked, disabled, or illegally parked motor vehicle.	1905 1906 1907 1908
(r) Snow removal service is or is to be provided. As used	1909

in this division, "snow removal service" means the removal of 1910
snow by any mechanized means, but does not include the providing 1911
of such service by a person that has less than five thousand 1912
dollars in sales of such service during the calendar year. 1913

(s) Electronic publishing service is or is to be provided 1914
to a consumer for use in business, except that such transactions 1915
occurring between members of an affiliated group, as defined in 1916
division (B) (3) (e) of this section, are not sales. 1917

(4) All transactions by which printed, imprinted, 1918
overprinted, lithographic, multilithic, blueprinted, 1919
photostatic, or other productions or reproductions of written or 1920
graphic matter are or are to be furnished or transferred; 1921

(5) The production or fabrication of tangible personal 1922
property for a consideration for consumers who furnish either 1923
directly or indirectly the materials used in the production of 1924
fabrication work; and include the furnishing, preparing, or 1925
serving for a consideration of any tangible personal property 1926
consumed on the premises of the person furnishing, preparing, or 1927
serving such tangible personal property. Except as provided in 1928
section 5739.03 of the Revised Code, a construction contract 1929
pursuant to which tangible personal property is or is to be 1930
incorporated into a structure or improvement on and becoming a 1931
part of real property is not a sale of such tangible personal 1932
property. The construction contractor is the consumer of such 1933
tangible personal property, provided that the sale and 1934
installation of carpeting, the sale and installation of 1935
agricultural land tile, the sale and erection or installation of 1936
portable grain bins, or the provision of landscaping and lawn 1937
care service and the transfer of property as part of such 1938
service is never a construction contract. 1939

As used in division (B) (5) of this section:	1940
(a) "Agricultural land tile" means fired clay or concrete	1941
tile, or flexible or rigid perforated plastic pipe or tubing,	1942
incorporated or to be incorporated into a subsurface drainage	1943
system appurtenant to land used or to be used primarily in	1944
production by farming, agriculture, horticulture, or	1945
floriculture. The term does not include such materials when they	1946
are or are to be incorporated into a drainage system appurtenant	1947
to a building or structure even if the building or structure is	1948
used or to be used in such production.	1949
(b) "Portable grain bin" means a structure that is used or	1950
to be used by a person engaged in farming or agriculture to	1951
shelter the person's grain and that is designed to be	1952
disassembled without significant damage to its component parts.	1953
(6) All transactions in which all of the shares of stock	1954
of a closely held corporation are transferred, or an ownership	1955
interest in a pass-through entity, as defined in section 5733.04	1956
of the Revised Code, is transferred, if the corporation or pass-	1957
through entity is not engaging in business and its entire assets	1958
consist of boats, planes, motor vehicles, or other tangible	1959
personal property operated primarily for the use and enjoyment	1960
of the shareholders or owners;	1961
(7) All transactions in which a warranty, maintenance or	1962
service contract, or similar agreement by which the vendor of	1963
the warranty, contract, or agreement agrees to repair or	1964
maintain the tangible personal property of the consumer is or is	1965
to be provided;	1966
(8) The transfer of copyrighted motion picture films used	1967
solely for advertising purposes, except that the transfer of	1968

such films for exhibition purposes is not a sale; 1969

(9) All transactions by which tangible personal property 1970
is or is to be stored, except such property that the consumer of 1971
the storage holds for sale in the regular course of business; 1972

(10) All transactions in which "guaranteed auto 1973
protection" is provided whereby a person promises to pay to the 1974
consumer the difference between the amount the consumer receives 1975
from motor vehicle insurance and the amount the consumer owes to 1976
a person holding title to or a lien on the consumer's motor 1977
vehicle in the event the consumer's motor vehicle suffers a 1978
total loss under the terms of the motor vehicle insurance policy 1979
or is stolen and not recovered, if the protection and its price 1980
are included in the purchase or lease agreement; 1981

(11) (a) Except as provided in division (B) (11) (b) of this 1982
section, all transactions by which health care services are paid 1983
for, reimbursed, provided, delivered, arranged for, or otherwise 1984
made available by a medicaid health insuring corporation 1985
pursuant to the corporation's contract with the state. 1986

(b) If the centers for medicare and medicaid services of 1987
the United States department of health and human services 1988
determines that the taxation of transactions described in 1989
division (B) (11) (a) of this section constitutes an impermissible 1990
health care-related tax under the "Social Security Act," section 1991
1903(w), 42 U.S.C. 1396b(w), and regulations adopted thereunder, 1992
the medicaid director shall notify the tax commissioner of that 1993
determination. Beginning with the first day of the month 1994
following that notification, the transactions described in 1995
division (B) (11) (a) of this section are not sales for the 1996
purposes of this chapter or Chapter 5741. of the Revised Code. 1997
The tax commissioner shall order that the collection of taxes 1998

under sections 5739.02, 5739.021, 5739.023, 5739.026, 5741.02, 1999
5741.021, 5741.022, and 5741.023 of the Revised Code shall cease 2000
for transactions occurring on or after that date. 2001

(12) All transactions by which a specified digital product 2002
is provided for permanent use or less than permanent use, 2003
regardless of whether continued payment is required. 2004

Except as provided in this section, "sale" and "selling" 2005
do not include transfers of interest in leased property where 2006
the original lessee and the terms of the original lease 2007
agreement remain unchanged, or professional, insurance, or 2008
personal service transactions that involve the transfer of 2009
tangible personal property as an inconsequential element, for 2010
which no separate charges are made. 2011

(C) "Vendor" means the person providing the service or by 2012
whom the transfer effected or license given by a sale is or is 2013
to be made or given and, for sales described in division (B)(3) 2014
(i) of this section, the telecommunications service vendor that 2015
provides the nine hundred telephone service; if two or more 2016
persons are engaged in business at the same place of business 2017
under a single trade name in which all collections on account of 2018
sales by each are made, such persons shall constitute a single 2019
vendor. 2020

Physicians, dentists, hospitals, and veterinarians who are 2021
engaged in selling tangible personal property as received from 2022
others, such as eyeglasses, mouthwashes, dentifrices, or similar 2023
articles, are vendors. Veterinarians who are engaged in 2024
transferring to others for a consideration drugs, the dispensing 2025
of which does not require an order of a licensed veterinarian or 2026
physician under federal law, are vendors. 2027

The operator of any peer-to-peer car sharing program shall 2028
be considered to be the vendor. 2029

(D) (1) "Consumer" means the person for whom the service is 2030
provided, to whom the transfer effected or license given by a 2031
sale is or is to be made or given, to whom the service described 2032
in division (B) (3) (f) or (i) of this section is charged, or to 2033
whom the admission is granted. 2034

(2) Physicians, dentists, hospitals, and blood banks 2035
operated by nonprofit institutions and persons licensed to 2036
practice veterinary medicine, surgery, and dentistry are 2037
consumers of all tangible personal property and services 2038
purchased by them in connection with the practice of medicine, 2039
dentistry, the rendition of hospital or blood bank service, or 2040
the practice of veterinary medicine, surgery, and dentistry. In 2041
addition to being consumers of drugs administered by them or by 2042
their assistants according to their direction, veterinarians 2043
also are consumers of drugs that under federal law may be 2044
dispensed only by or upon the order of a licensed veterinarian 2045
or physician, when transferred by them to others for a 2046
consideration to provide treatment to animals as directed by the 2047
veterinarian. 2048

(3) A person who performs a facility management, or 2049
similar service contract for a contractee is a consumer of all 2050
tangible personal property and services purchased for use in 2051
connection with the performance of such contract, regardless of 2052
whether title to any such property vests in the contractee. The 2053
purchase of such property and services is not subject to the 2054
exception for resale under division (E) of this section. 2055

(4) (a) In the case of a person who purchases printed 2056
matter for the purpose of distributing it or having it 2057

distributed to the public or to a designated segment of the public, free of charge, that person is the consumer of that printed matter, and the purchase of that printed matter for that purpose is a sale.

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

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

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

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

(7) In the case of a transaction for health care services 2087
under division (B) (11) of this section, a medicaid health 2088
insuring corporation is the consumer of such services. The 2089
purchase of such services by a medicaid health insuring 2090
corporation is not subject to the exception for resale under 2091
division (E) of this section or to the exemptions provided under 2092
divisions (B) (12), (18), (19), and (22) of section 5739.02 of 2093
the Revised Code. 2094

(E) "Retail sale" and "sales at retail" include all sales, 2095
except those in which the purpose of the consumer is to resell 2096
the thing transferred or benefit of the service provided, by a 2097
person engaging in business, in the form in which the same is, 2098
or is to be, received by the person. 2099

(F) "Business" includes any activity engaged in by any 2100
person with the object of gain, benefit, or advantage, either 2101
direct or indirect. "Business" does not include the activity of 2102
a person in managing and investing the person's own funds. 2103

(G) "Engaging in business" means commencing, conducting, 2104
or continuing in business, and liquidating a business when the 2105
liquidator thereof holds itself out to the public as conducting 2106
such business. Making a casual sale is not engaging in business. 2107

(H) (1) (a) "Price," except as provided in divisions (H) (2), 2108
(3), and (4) of this section, means the total amount of 2109
consideration, including cash, credit, property, and services, 2110
for which tangible personal property or services are sold, 2111
leased, or rented, valued in money, whether received in money or 2112
otherwise, without any deduction for any of the following: 2113

(i) The vendor's cost of the property sold; 2114

(ii) The cost of materials used, labor or service costs, 2115

interest, losses, all costs of transportation to the vendor, all 2116
taxes imposed on the vendor, including the tax imposed under 2117
Chapter 5751. of the Revised Code, and any other expense of the 2118
vendor; 2119

(iii) Charges by the vendor for any services necessary to 2120
complete the sale; 2121

(iv) Delivery charges. As used in this division, "delivery 2122
charges" means charges by the vendor for preparation and 2123
delivery to a location designated by the consumer of tangible 2124
personal property or a service, including transportation, 2125
shipping, postage, handling, crating, and packing. 2126

(v) Installation charges; 2127

(vi) Credit for any trade-in. 2128

(b) "Price" includes consideration received by the vendor 2129
from a third party, if the vendor actually receives the 2130
consideration from a party other than the consumer, and the 2131
consideration is directly related to a price reduction or 2132
discount on the sale; the vendor has an obligation to pass the 2133
price reduction or discount through to the consumer; the amount 2134
of the consideration attributable to the sale is fixed and 2135
determinable by the vendor at the time of the sale of the item 2136
to the consumer; and one of the following criteria is met: 2137

(i) The consumer presents a coupon, certificate, or other 2138
document to the vendor to claim a price reduction or discount 2139
where the coupon, certificate, or document is authorized, 2140
distributed, or granted by a third party with the understanding 2141
that the third party will reimburse any vendor to whom the 2142
coupon, certificate, or document is presented; 2143

(ii) The consumer identifies the consumer's self to the 2144

seller as a member of a group or organization entitled to a 2145
price reduction or discount. A preferred customer card that is 2146
available to any patron does not constitute membership in such a 2147
group or organization. 2148

(iii) The price reduction or discount is identified as a 2149
third party price reduction or discount on the invoice received 2150
by the consumer, or on a coupon, certificate, or other document 2151
presented by the consumer. 2152

(c) "Price" does not include any of the following: 2153

(i) Discounts, including cash, term, or coupons that are 2154
not reimbursed by a third party that are allowed by a vendor and 2155
taken by a consumer on a sale; 2156

(ii) Interest, financing, and carrying charges from credit 2157
extended on the sale of tangible personal property or services, 2158
if the amount is separately stated on the invoice, bill of sale, 2159
or similar document given to the purchaser; 2160

(iii) Any taxes legally imposed directly on the consumer 2161
that are separately stated on the invoice, bill of sale, or 2162
similar document given to the consumer. For the purpose of this 2163
division, the tax imposed under Chapter 5751. of the Revised 2164
Code is not a tax directly on the consumer, even if the tax or a 2165
portion thereof is separately stated. 2166

(iv) Notwithstanding divisions (H) (1) (b) (i) to (iii) of 2167
this section, any discount allowed by an automobile manufacturer 2168
to its employee, or to the employee of a supplier, on the 2169
purchase of a new motor vehicle from a new motor vehicle dealer 2170
in this state. 2171

(v) The dollar value of a gift card that is not sold by a 2172
vendor or purchased by a consumer and that is redeemed by the 2173

consumer in purchasing tangible personal property or services if 2174
the vendor is not reimbursed and does not receive compensation 2175
from a third party to cover all or part of the gift card value. 2176
For the purposes of this division, a gift card is not sold by a 2177
vendor or purchased by a consumer if it is distributed pursuant 2178
to an awards, loyalty, or promotional program. Past and present 2179
purchases of tangible personal property or services by the 2180
consumer shall not be treated as consideration exchanged for a 2181
gift card. 2182

(2) In the case of a sale of any new motor vehicle by a 2183
new motor vehicle dealer, as defined in section 4517.01 of the 2184
Revised Code, in which another motor vehicle is accepted by the 2185
dealer as part of the consideration received, "price" has the 2186
same meaning as in division (H) (1) of this section, reduced by 2187
the credit afforded the consumer by the dealer for the motor 2188
vehicle received in trade. 2189

(3) In the case of a sale of any watercraft or outboard 2190
motor by a watercraft dealer licensed in accordance with section 2191
1547.543 of the Revised Code, in which another watercraft, 2192
watercraft and trailer, or outboard motor is accepted by the 2193
dealer as part of the consideration received, "price" has the 2194
same meaning as in division (H) (1) of this section, reduced by 2195
the credit afforded the consumer by the dealer for the 2196
watercraft, watercraft and trailer, or outboard motor received 2197
in trade. As used in this division, "watercraft" includes an 2198
outdrive unit attached to the watercraft. 2199

(4) In the case of transactions for health care services 2200
under division (B) (11) of this section, "price" means the amount 2201
of managed care premiums received each month by a medicaid 2202
health insuring corporation. 2203

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

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

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

(L) "Casual sale" means a sale of an item of tangible personal property that was obtained by the person making the sale, through purchase or otherwise, for the person's own use and was previously subject to any state's taxing jurisdiction on its sale or use, and includes such items acquired for the seller's use that are sold by an auctioneer employed directly by the person for such purpose, provided the location of such sales is not the auctioneer's permanent place of business. As used in this division, "permanent place of business" includes any location where such auctioneer has conducted more than two auctions during the year.

(M) "Hotel" means every establishment kept, used,

maintained, advertised, or held out to the public to be a place 2234
where sleeping accommodations are offered to guests, in which 2235
five or more rooms are used for the accommodation of such 2236
guests, whether the rooms are in one or several structures, 2237
except as otherwise provided in section 5739.091 of the Revised 2238
Code. 2239

(N) "Transient guests" means persons occupying a room or 2240
rooms for sleeping accommodations for less than thirty 2241
consecutive days. 2242

(O) "Making retail sales" means the effecting of 2243
transactions wherein one party is obligated to pay the price and 2244
the other party is obligated to provide a service or to transfer 2245
title to or possession of the item sold. "Making retail sales" 2246
does not include the preliminary acts of promoting or soliciting 2247
the retail sales, other than the distribution of printed matter 2248
which displays or describes and prices the item offered for 2249
sale, nor does it include delivery of a predetermined quantity 2250
of tangible personal property or transportation of property or 2251
personnel to or from a place where a service is performed. 2252

(P) "Used directly in the rendition of a public utility 2253
service" means that property that is to be incorporated into and 2254
will become a part of the consumer's production, transmission, 2255
transportation, or distribution system and that retains its 2256
classification as tangible personal property after such 2257
incorporation; fuel or power used in the production, 2258
transmission, transportation, or distribution system; and 2259
tangible personal property used in the repair and maintenance of 2260
the production, transmission, transportation, or distribution 2261
system, including only such motor vehicles as are specially 2262
designed and equipped for such use. Tangible personal property 2263

and services used primarily in providing highway transportation 2264
for hire are not used directly in the rendition of a public 2265
utility service. In this definition, "public utility" includes a 2266
citizen of the United States holding, and required to hold, a 2267
certificate of public convenience and necessity issued under 49 2268
U.S.C. 41102. 2269

(Q) "Refining" means removing or separating a desirable 2270
product from raw or contaminated materials by distillation or 2271
physical, mechanical, or chemical processes. 2272

(R) "Assembly" and "assembling" mean attaching or fitting 2273
together parts to form a product, but do not include packaging a 2274
product. 2275

(S) "Manufacturing operation" means a process in which 2276
materials are changed, converted, or transformed into a 2277
different state or form from which they previously existed and 2278
includes refining materials, assembling parts, and preparing raw 2279
materials and parts by mixing, measuring, blending, or otherwise 2280
committing such materials or parts to the manufacturing process. 2281
"Manufacturing operation" does not include packaging. 2282

(T) "Fiscal officer" means, with respect to a regional 2283
transit authority, the secretary-treasurer thereof, and with 2284
respect to a county that is a transit authority, the fiscal 2285
officer of the county transit board if one is appointed pursuant 2286
to section 306.03 of the Revised Code or the county auditor if 2287
the board of county commissioners operates the county transit 2288
system. 2289

(U) "Transit authority" means a regional transit authority 2290
created pursuant to section 306.31 of the Revised Code or a 2291
county in which a county transit system is created pursuant to 2292

section 306.01 of the Revised Code. For the purposes of this 2293
chapter, a transit authority must extend to at least the entire 2294
area of a single county. A transit authority that includes 2295
territory in more than one county must include all the area of 2296
the most populous county that is a part of such transit 2297
authority. County population shall be measured by the most 2298
recent census taken by the United States census bureau. 2299

(V) "Legislative authority" means, with respect to a 2300
regional transit authority, the board of trustees thereof, and 2301
with respect to a county that is a transit authority, the board 2302
of county commissioners. 2303

(W) "Territory of the transit authority" means all of the 2304
area included within the territorial boundaries of a transit 2305
authority as they from time to time exist. Such territorial 2306
boundaries must at all times include all the area of a single 2307
county or all the area of the most populous county that is a 2308
part of such transit authority. County population shall be 2309
measured by the most recent census taken by the United States 2310
census bureau. 2311

(X) "Providing a service" means providing or furnishing 2312
anything described in division (B) (3) of this section for 2313
consideration. 2314

(Y) (1) (a) "Automatic data processing" means processing of 2315
others' data, including keypunching or similar data entry 2316
services together with verification thereof, or providing access 2317
to computer equipment for the purpose of processing data. 2318

(b) "Computer services" means providing services 2319
consisting of specifying computer hardware configurations and 2320
evaluating technical processing characteristics, computer 2321

programming, and training of computer programmers and operators, 2322
provided in conjunction with and to support the sale, lease, or 2323
operation of taxable computer equipment or systems. 2324

(c) "Electronic information services" means providing 2325
access to computer equipment by means of telecommunications 2326
equipment for the purpose of either of the following: 2327

(i) Examining or acquiring data stored in or accessible to 2328
the computer equipment; 2329

(ii) Placing data into the computer equipment to be 2330
retrieved by designated recipients with access to the computer 2331
equipment. 2332

"Electronic information services" does not include 2333
electronic publishing. 2334

(d) "Automatic data processing, computer services, or 2335
electronic information services" shall not include personal or 2336
professional services. 2337

(2) As used in divisions (B) (3) (e) and (Y) (1) of this 2338
section, "personal and professional services" means all services 2339
other than automatic data processing, computer services, or 2340
electronic information services, including but not limited to: 2341

(a) Accounting and legal services such as advice on tax 2342
matters, asset management, budgetary matters, quality control, 2343
information security, and auditing and any other situation where 2344
the service provider receives data or information and studies, 2345
alters, analyzes, interprets, or adjusts such material; 2346

(b) Analyzing business policies and procedures; 2347

(c) Identifying management information needs; 2348

(d) Feasibility studies, including economic and technical analysis of existing or potential computer hardware or software needs and alternatives;

(e) Designing policies, procedures, and custom software for collecting business information, and determining how data should be summarized, sequenced, formatted, processed, controlled, and reported so that it will be meaningful to management;

(f) Developing policies and procedures that document how business events and transactions are to be authorized, executed, and controlled;

(g) Testing of business procedures;

(h) Training personnel in business procedure applications;

(i) Providing credit information to users of such information by a consumer reporting agency, as defined in the "Fair Credit Reporting Act," 84 Stat. 1114, 1129 (1970), 15 U.S.C. 1681a(f), or as hereafter amended, including but not limited to gathering, organizing, analyzing, recording, and furnishing such information by any oral, written, graphic, or electronic medium;

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

(k) Providing digital advertising services.

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

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

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

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

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

(AA) (1) "Telecommunications service" means the electronic transmission, conveyance, or routing of voice, data, audio, video, or any other information or signals to a point, or between or among points. "Telecommunications service" includes such transmission, conveyance, or routing in which computer processing applications are used to act on the form, code, or protocol of the content for purposes of transmission, conveyance, or routing without regard to whether the service is referred to as voice-over internet protocol service or is classified by the federal communications commission as enhanced or value-added. "Telecommunications service" does not include any of the following:

(a) Data processing and information services that allow data to be generated, acquired, stored, processed, or retrieved and delivered by an electronic transmission to a consumer where

the consumer's primary purpose for the underlying transaction is	2407
the processed data or information;	2408
(b) Installation or maintenance of wiring or equipment on	2409
a customer's premises;	2410
(c) Tangible personal property;	2411
(d) Advertising, including directory advertising;	2412
(e) Billing and collection services provided to third	2413
parties;	2414
(f) Internet access service;	2415
(g) Radio and television audio and video programming	2416
services, regardless of the medium, including the furnishing of	2417
transmission, conveyance, and routing of such services by the	2418
programming service provider. Radio and television audio and	2419
video programming services include, but are not limited to,	2420
cable service, as defined in 47 U.S.C. 522(6), and audio and	2421
video programming services delivered by commercial mobile radio	2422
service providers, as defined in 47 C.F.R. 20.3;	2423
(h) Ancillary service;	2424
(i) Digital products delivered electronically, including	2425
software, music, video, reading materials, or ring tones.	2426
(2) "Ancillary service" means a service that is associated	2427
with or incidental to the provision of telecommunications	2428
service, including conference bridging service, detailed	2429
telecommunications billing service, directory assistance,	2430
vertical service, and voice mail service. As used in this	2431
division:	2432
(a) "Conference bridging service" means an ancillary	2433

service that links two or more participants of an audio or video conference call, including providing a telephone number. 2434
2435
"Conference bridging service" does not include 2436
telecommunications services used to reach the conference bridge. 2437

(b) "Detailed telecommunications billing service" means an ancillary service of separately stating information pertaining to individual calls on a customer's billing statement. 2438
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2440

(c) "Directory assistance" means an ancillary service of providing telephone number or address information. 2441
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(d) "Vertical service" means an ancillary service that is offered in connection with one or more telecommunications services, which offers advanced calling features that allow customers to identify callers and manage multiple calls and call connections, including conference bridging service. 2443
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(e) "Voice mail service" means an ancillary service that enables the customer to store, send, or receive recorded messages. "Voice mail service" does not include any vertical services that the customer may be required to have in order to utilize the voice mail service. 2448
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(3) "900 service" means an inbound toll telecommunications service purchased by a subscriber that allows the subscriber's customers to call in to the subscriber's prerecorded announcement or live service, and which is typically marketed under the name "900 service" and any subsequent numbers designated by the federal communications commission. "900 service" does not include the charge for collection services provided by the seller of the telecommunications service to the subscriber, or services or products sold by the subscriber to the subscriber's customer. 2453
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(4) "Prepaid calling service" means the right to access 2463
exclusively telecommunications services, which must be paid for 2464
in advance and which enables the origination of calls using an 2465
access number or authorization code, whether manually or 2466
electronically dialed, and that is sold in predetermined units 2467
or dollars of which the number declines with use in a known 2468
amount. 2469

(5) "Prepaid wireless calling service" means a 2470
telecommunications service that provides the right to utilize 2471
mobile telecommunications service as well as other non- 2472
telecommunications services, including the download of digital 2473
products delivered electronically, and content and ancillary 2474
services, that must be paid for in advance and that is sold in 2475
predetermined units or dollars of which the number declines with 2476
use in a known amount. 2477

(6) "Value-added non-voice data service" means a 2478
telecommunications service in which computer processing 2479
applications are used to act on the form, content, code, or 2480
protocol of the information or data primarily for a purpose 2481
other than transmission, conveyance, or routing. 2482

(7) "Coin-operated telephone service" means a 2483
telecommunications service paid for by inserting money into a 2484
telephone accepting direct deposits of money to operate. 2485

(8) "Customer" has the same meaning as in section 5739.034 2486
of the Revised Code. 2487

(BB) "Laundry and dry cleaning services" means removing 2488
soil or dirt from towels, linens, articles of clothing, or other 2489
fabric items that belong to others and supplying towels, linens, 2490
articles of clothing, or other fabric items. "Laundry and dry 2491

cleaning services" does not include the provision of self- 2492
service facilities for use by consumers to remove soil or dirt 2493
from towels, linens, articles of clothing, or other fabric 2494
items. 2495

(CC) "Magazines distributed as controlled circulation 2496
publications" means magazines containing at least twenty-four 2497
pages, at least twenty-five per cent editorial content, issued 2498
at regular intervals four or more times a year, and circulated 2499
without charge to the recipient, provided that such magazines 2500
are not owned or controlled by individuals or business concerns 2501
which conduct such publications as an auxiliary to, and 2502
essentially for the advancement of the main business or calling 2503
of, those who own or control them. 2504

(DD) "Landscaping and lawn care service" means the 2505
services of planting, seeding, sodding, removing, cutting, 2506
trimming, pruning, mulching, aerating, applying chemicals, 2507
watering, fertilizing, and providing similar services to 2508
establish, promote, or control the growth of trees, shrubs, 2509
flowers, grass, ground cover, and other flora, or otherwise 2510
maintaining a lawn or landscape grown or maintained by the owner 2511
for ornamentation or other nonagricultural purpose. However, 2512
"landscaping and lawn care service" does not include the 2513
providing of such services by a person who has less than five 2514
thousand dollars in sales of such services during the calendar 2515
year. 2516

(EE) "Private investigation and security service" means 2517
the performance of any activity for which the provider of such 2518
service is required to be licensed pursuant to Chapter 4749. of 2519
the Revised Code, or would be required to be so licensed in 2520
performing such services in this state, and also includes the 2521

services of conducting polygraph examinations and of monitoring 2522
or overseeing the activities on or in, or the condition of, the 2523
consumer's home, business, or other facility by means of 2524
electronic or similar monitoring devices. "Private investigation 2525
and security service" does not include special duty services 2526
provided by off-duty police officers, deputy sheriffs, and other 2527
peace officers regularly employed by the state or a political 2528
subdivision. 2529

(FF) "Information services" means providing conversation, 2530
giving consultation or advice, playing or making a voice or 2531
other recording, making or keeping a record of the number of 2532
callers, and any other service provided to a consumer by means 2533
of a nine hundred telephone call, except when the nine hundred 2534
telephone call is the means by which the consumer makes a 2535
contribution to a recognized charity. 2536

(GG) "Research and development" means designing, creating, 2537
or formulating new or enhanced products, equipment, or 2538
manufacturing processes, and also means conducting scientific or 2539
technological inquiry and experimentation in the physical 2540
sciences with the goal of increasing scientific knowledge which 2541
may reveal the bases for new or enhanced products, equipment, or 2542
manufacturing processes. 2543

(HH) "Qualified research and development equipment" means 2544
~~capitalized either of the following:~~ 2545

(1) Capitalized tangible personal property, and leased 2546
personal property that would be capitalized if purchased, used 2547
by a person primarily to perform research and development; 2548

(2) Any tangible personal property used by a megaproject 2549
operator primarily to perform research and development at the 2550

site of a megaproject that satisfies the criteria described in 2551
division (A) (11) (a) (ii) of section 122.17 of the Revised Code 2552
during the period that the megaproject operator has an agreement 2553
for such megaproject with the tax credit authority under 2554
division (D) of that section that remains in effect and has not 2555
expired or been terminated. ~~Tangible~~ 2556

"Qualified research and development equipment" does not 2557
include tangible personal property primarily used in testing, as 2558
defined in division (A) (4) of section 5739.011 of the Revised 2559
Code, or used for recording or storing test results, ~~is not~~ 2560
~~qualified research and development equipment~~ unless such 2561
property is primarily used by the consumer in testing the 2562
product, equipment, or manufacturing process being created, 2563
designed, or formulated by the consumer in the research and 2564
development activity or in recording or storing such test 2565
results. 2566

(II) "Building maintenance and janitorial service" means 2567
cleaning the interior or exterior of a building and any tangible 2568
personal property located therein or thereon, including any 2569
services incidental to such cleaning for which no separate 2570
charge is made. However, "building maintenance and janitorial 2571
service" does not include the providing of such service by a 2572
person who has less than five thousand dollars in sales of such 2573
service during the calendar year. As used in this division, 2574
"cleaning" does not include sanitation services necessary for an 2575
establishment described in 21 U.S.C. 608 to comply with rules 2576
and regulations adopted pursuant to that section. 2577

(JJ) "Exterminating service" means eradicating or 2578
attempting to eradicate vermin infestations from a building or 2579
structure, or the area surrounding a building or structure, and 2580

includes activities to inspect, detect, or prevent vermin 2581
infestation of a building or structure. 2582

(KK) "Physical fitness facility service" means all 2583
transactions by which a membership is granted, maintained, or 2584
renewed, including initiation fees, membership dues, renewal 2585
fees, monthly minimum fees, and other similar fees and dues, by 2586
a physical fitness facility such as an athletic club, health 2587
spa, or gymnasium, which entitles the member to use the facility 2588
for physical exercise. 2589

(LL) "Recreation and sports club service" means all 2590
transactions by which a membership is granted, maintained, or 2591
renewed, including initiation fees, membership dues, renewal 2592
fees, monthly minimum fees, and other similar fees and dues, by 2593
a recreation and sports club, which entitles the member to use 2594
the facilities of the organization. "Recreation and sports club" 2595
means an organization that has ownership of, or controls or 2596
leases on a continuing, long-term basis, the facilities used by 2597
its members and includes an aviation club, gun or shooting club, 2598
yacht club, card club, swimming club, tennis club, golf club, 2599
country club, riding club, amateur sports club, or similar 2600
organization. 2601

(MM) "Livestock" means farm animals commonly raised for 2602
food, food production, or other agricultural purposes, 2603
including, but not limited to, cattle, sheep, goats, swine, 2604
poultry, and captive deer. "Livestock" does not include 2605
invertebrates, amphibians, reptiles, domestic pets, animals for 2606
use in laboratories or for exhibition, or other animals not 2607
commonly raised for food or food production. 2608

(NN) "Livestock structure" means a building or structure 2609
used exclusively for the housing, raising, feeding, or 2610

sheltering of livestock, and includes feed storage or handling 2611
structures and structures for livestock waste handling. 2612

(OO) "Horticulture" means the growing, cultivation, and 2613
production of flowers, fruits, herbs, vegetables, sod, 2614
mushrooms, and nursery stock. As used in this division, "nursery 2615
stock" has the same meaning as in section 927.51 of the Revised 2616
Code. 2617

(PP) "Horticulture structure" means a building or 2618
structure used exclusively for the commercial growing, raising, 2619
or overwintering of horticultural products, and includes the 2620
area used for stocking, storing, and packing horticultural 2621
products when done in conjunction with the production of those 2622
products. 2623

(QQ) "Newspaper" means an unbound publication bearing a 2624
title or name that is regularly published, at least as 2625
frequently as biweekly, and distributed from a fixed place of 2626
business to the public in a specific geographic area, and that 2627
contains a substantial amount of news matter of international, 2628
national, or local events of interest to the general public. 2629

(RR) (1) "Feminine hygiene products" means tampons, panty 2630
liners, menstrual cups, sanitary napkins, and other similar 2631
tangible personal property designed for feminine hygiene in 2632
connection with the human menstrual cycle, but does not include 2633
grooming and hygiene products. 2634

(2) "Grooming and hygiene products" means soaps and 2635
cleaning solutions, shampoo, toothpaste, mouthwash, 2636
antiperspirants, and sun tan lotions and screens, regardless of 2637
whether any of these products are over-the-counter drugs. 2638

(3) "Over-the-counter drugs" means a drug that contains a 2639

label that identifies the product as a drug as required by 21 2640
C.F.R. 201.66, which label includes a drug facts panel or a 2641
statement of the active ingredients with a list of those 2642
ingredients contained in the compound, substance, or 2643
preparation. 2644

(SS) (1) "Lease" or "rental" means any transfer of the 2645
possession or control of tangible personal property for a fixed 2646
or indefinite term, for consideration. "Lease" or "rental" 2647
includes future options to purchase or extend, and agreements 2648
described in 26 U.S.C. 7701(h) (1) covering motor vehicles and 2649
trailers where the amount of consideration may be increased or 2650
decreased by reference to the amount realized upon the sale or 2651
disposition of the property. "Lease" or "rental" does not 2652
include: 2653

(a) A transfer of possession or control of tangible 2654
personal property under a security agreement or a deferred 2655
payment plan that requires the transfer of title upon completion 2656
of the required payments; 2657

(b) A transfer of possession or control of tangible 2658
personal property under an agreement that requires the transfer 2659
of title upon completion of required payments and payment of an 2660
option price that does not exceed the greater of one hundred 2661
dollars or one per cent of the total required payments; 2662

(c) Providing tangible personal property along with an 2663
operator for a fixed or indefinite period of time, if the 2664
operator is necessary for the property to perform as designed. 2665
For purposes of this division, the operator must do more than 2666
maintain, inspect, or set up the tangible personal property. 2667

(2) "Lease" and "rental," as defined in division (SS) of 2668

this section, shall not apply to leases or rentals that exist 2669
before June 26, 2003. 2670

(3) "Lease" and "rental" have the same meaning as in 2671
division (SS) (1) of this section regardless of whether a 2672
transaction is characterized as a lease or rental under 2673
generally accepted accounting principles, the Internal Revenue 2674
Code, Title XIII of the Revised Code, or other federal, state, 2675
or local laws. 2676

(TT) "Mobile telecommunications service" has the same 2677
meaning as in the "Mobile Telecommunications Sourcing Act," Pub. 2678
L. No. 106-252, 114 Stat. 631 (2000), 4 U.S.C.A. 124(7), as 2679
amended, and, on and after August 1, 2003, includes related fees 2680
and ancillary services, including universal service fees, 2681
detailed billing service, directory assistance, service 2682
initiation, voice mail service, and vertical services, such as 2683
caller ID and three-way calling. 2684

(UU) "Certified service provider" has the same meaning as 2685
in section 5740.01 of the Revised Code. 2686

(VV) "Satellite broadcasting service" means the 2687
distribution or broadcasting of programming or services by 2688
satellite directly to the subscriber's receiving equipment 2689
without the use of ground receiving or distribution equipment, 2690
except the subscriber's receiving equipment or equipment used in 2691
the uplink process to the satellite, and includes all service 2692
and rental charges, premium channels or other special services, 2693
installation and repair service charges, and any other charges 2694
having any connection with the provision of the satellite 2695
broadcasting service. 2696

(WW) "Tangible personal property" means personal property 2697

that can be seen, weighed, measured, felt, or touched, or that 2698
is in any other manner perceptible to the senses. For purposes 2699
of this chapter and Chapter 5741. of the Revised Code, "tangible 2700
personal property" includes motor vehicles, electricity, water, 2701
gas, steam, and prewritten computer software. 2702

(XX) "Municipal gas utility" means a municipal corporation 2703
that owns or operates a system for the distribution of natural 2704
gas. 2705

(YY) "Computer" means an electronic device that accepts 2706
information in digital or similar form and manipulates it for a 2707
result based on a sequence of instructions. 2708

(ZZ) "Computer software" means a set of coded instructions 2709
designed to cause a computer or automatic data processing 2710
equipment to perform a task. 2711

(AAA) "Delivered electronically" means delivery of 2712
computer software from the seller to the purchaser by means 2713
other than tangible storage media. 2714

(BBB) "Prewritten computer software" means computer 2715
software, including prewritten upgrades, that is not designed 2716
and developed by the author or other creator to the 2717
specifications of a specific purchaser. The combining of two or 2718
more prewritten computer software programs or prewritten 2719
portions thereof does not cause the combination to be other than 2720
prewritten computer software. "Prewritten computer software" 2721
includes software designed and developed by the author or other 2722
creator to the specifications of a specific purchaser when it is 2723
sold to a person other than the purchaser. If a person modifies 2724
or enhances computer software of which the person is not the 2725
author or creator, the person shall be deemed to be the author 2726

or creator only of such person's modifications or enhancements. 2727
Prewritten computer software or a prewritten portion thereof 2728
that is modified or enhanced to any degree, where such 2729
modification or enhancement is designed and developed to the 2730
specifications of a specific purchaser, remains prewritten 2731
computer software; provided, however, that where there is a 2732
reasonable, separately stated charge or an invoice or other 2733
statement of the price given to the purchaser for the 2734
modification or enhancement, the modification or enhancement 2735
shall not constitute prewritten computer software. 2736

(CCC) (1) "Food" means substances, whether in liquid, 2737
concentrated, solid, frozen, dried, or dehydrated form, that are 2738
sold for ingestion or chewing by humans and are consumed for 2739
their taste or nutritional value. "Food" does not include 2740
alcoholic beverages, dietary supplements, soft drinks, or 2741
tobacco. 2742

(2) As used in division (CCC) (1) of this section: 2743

(a) "Alcoholic beverages" means beverages that are 2744
suitable for human consumption and contain one-half of one per 2745
cent or more of alcohol by volume. 2746

(b) "Dietary supplements" means any product, other than 2747
tobacco, that is intended to supplement the diet and that is 2748
intended for ingestion in tablet, capsule, powder, softgel, 2749
gelcap, or liquid form, or, if not intended for ingestion in 2750
such a form, is not represented as conventional food for use as 2751
a sole item of a meal or of the diet; that is required to be 2752
labeled as a dietary supplement, identifiable by the "supplement 2753
facts" box found on the label, as required by 21 C.F.R. 101.36; 2754
and that contains one or more of the following dietary 2755
ingredients: 2756

(i) A vitamin;	2757
(ii) A mineral;	2758
(iii) An herb or other botanical;	2759
(iv) An amino acid;	2760
(v) A dietary substance for use by humans to supplement the diet by increasing the total dietary intake;	2761 2762
(vi) A concentrate, metabolite, constituent, extract, or combination of any ingredient described in divisions (CCC) (2) (b) (i) to (v) of this section.	2763 2764 2765
(c) "Soft drinks" means nonalcoholic beverages that contain natural or artificial sweeteners. "Soft drinks" does not include beverages that contain milk or milk products, soy, rice, or similar milk substitutes, or that contains greater than fifty per cent vegetable or fruit juice by volume.	2766 2767 2768 2769 2770
(d) "Tobacco" means cigarettes, cigars, chewing or pipe tobacco, or any other item that contains tobacco.	2771 2772
(DDD) "Drug" means a compound, substance, or preparation, and any component of a compound, substance, or preparation, other than food, dietary supplements, or alcoholic beverages that is recognized in the official United States pharmacopoeia, official homeopathic pharmacopoeia of the United States, or official national formulary, and supplements to them; is intended for use in the diagnosis, cure, mitigation, treatment, or prevention of disease; or is intended to affect the structure or any function of the body.	2773 2774 2775 2776 2777 2778 2779 2780 2781
(EEE) "Prescription" means an order, formula, or recipe issued in any form of oral, written, electronic, or other means of transmission by a duly licensed practitioner authorized by	2782 2783 2784

the laws of this state to issue a prescription. 2785

(FFF) "Durable medical equipment" means equipment, 2786
including repair and replacement parts for such equipment, that 2787
can withstand repeated use, is primarily and customarily used to 2788
serve a medical purpose, generally is not useful to a person in 2789
the absence of illness or injury, and is not worn in or on the 2790
body. "Durable medical equipment" does not include mobility 2791
enhancing equipment. 2792

(GGG) "Mobility enhancing equipment" means equipment, 2793
including repair and replacement parts for such equipment, that 2794
is primarily and customarily used to provide or increase the 2795
ability to move from one place to another and is appropriate for 2796
use either in a home or a motor vehicle, that is not generally 2797
used by persons with normal mobility, and that does not include 2798
any motor vehicle or equipment on a motor vehicle normally 2799
provided by a motor vehicle manufacturer. "Mobility enhancing 2800
equipment" does not include durable medical equipment. 2801

(HHH) "Prosthetic device" means a replacement, corrective, 2802
or supportive device, including repair and replacement parts for 2803
the device, worn on or in the human body to artificially replace 2804
a missing portion of the body, prevent or correct physical 2805
deformity or malfunction, or support a weak or deformed portion 2806
of the body. As used in this division, before July 1, 2019, 2807
"prosthetic device" does not include corrective eyeglasses, 2808
contact lenses, or dental prosthesis. On or after July 1, 2019, 2809
"prosthetic device" does not include dental prosthesis but does 2810
include corrective eyeglasses or contact lenses. 2811

(III) (1) "Fractional aircraft ownership program" means a 2812
program in which persons within an affiliated group sell and 2813
manage fractional ownership program aircraft, provided that at 2814

least one hundred airworthy aircraft are operated in the program	2815
and the program meets all of the following criteria:	2816
(a) Management services are provided by at least one	2817
program manager within an affiliated group on behalf of the	2818
fractional owners.	2819
(b) Each program aircraft is owned or possessed by at	2820
least one fractional owner.	2821
(c) Each fractional owner owns or possesses at least a	2822
one-sixteenth interest in at least one fixed-wing program	2823
aircraft.	2824
(d) A dry-lease aircraft interchange arrangement is in	2825
effect among all of the fractional owners.	2826
(e) Multi-year program agreements are in effect regarding	2827
the fractional ownership, management services, and dry-lease	2828
aircraft interchange arrangement aspects of the program.	2829
(2) As used in division (III) (1) of this section:	2830
(a) "Affiliated group" has the same meaning as in division	2831
(B) (3) (e) of this section.	2832
(b) "Fractional owner" means a person that owns or	2833
possesses at least a one-sixteenth interest in a program	2834
aircraft and has entered into the agreements described in	2835
division (III) (1) (e) of this section.	2836
(c) "Fractional ownership program aircraft" or "program	2837
aircraft" means a turbojet aircraft that is owned or possessed	2838
by a fractional owner and that has been included in a dry-lease	2839
aircraft interchange arrangement and agreement under divisions	2840
(III) (1) (d) and (e) of this section, or an aircraft a program	2841
manager owns or possesses primarily for use in a fractional	2842

aircraft ownership program. 2843

(d) "Management services" means administrative and 2844
aviation support services furnished under a fractional aircraft 2845
ownership program in accordance with a management services 2846
agreement under division (III) (1) (e) of this section, and 2847
offered by the program manager to the fractional owners, 2848
including, at a minimum, the establishment and implementation of 2849
safety guidelines; the coordination of the scheduling of the 2850
program aircraft and crews; program aircraft maintenance; 2851
program aircraft insurance; crew training for crews employed, 2852
furnished, or contracted by the program manager or the 2853
fractional owner; the satisfaction of record-keeping 2854
requirements; and the development and use of an operations 2855
manual and a maintenance manual for the fractional aircraft 2856
ownership program. 2857

(e) "Program manager" means the person that offers 2858
management services to fractional owners pursuant to a 2859
management services agreement under division (III) (1) (e) of this 2860
section. 2861

(JJJ) "Electronic publishing" means providing access to 2862
one or more of the following primarily for business customers, 2863
including the federal government or a state government or a 2864
political subdivision thereof, to conduct research: news; 2865
business, financial, legal, consumer, or credit materials; 2866
editorials, columns, reader commentary, or features; photos or 2867
images; archival or research material; legal notices, identity 2868
verification, or public records; scientific, educational, 2869
instructional, technical, professional, trade, or other literary 2870
materials; or other similar information which has been gathered 2871
and made available by the provider to the consumer in an 2872

electronic format. Providing electronic publishing includes the 2873
functions necessary for the acquisition, formatting, editing, 2874
storage, and dissemination of data or information that is the 2875
subject of a sale. 2876

(KKK) "Medicaid health insuring corporation" means a 2877
health insuring corporation that holds a certificate of 2878
authority under Chapter 1751. of the Revised Code and is under 2879
contract with the department of medicaid pursuant to section 2880
5167.10 of the Revised Code. 2881

(LLL) "Managed care premium" means any premium, 2882
capitation, or other payment a medicaid health insuring 2883
corporation receives for providing or arranging for the 2884
provision of health care services to its members or enrollees 2885
residing in this state. 2886

(MMM) "Captive deer" means deer and other cervidae that 2887
have been legally acquired, or their offspring, that are 2888
privately owned for agricultural or farming purposes. 2889

(NNN) "Gift card" means a document, card, certificate, or 2890
other record, whether tangible or intangible, that may be 2891
redeemed by a consumer for a dollar value when making a purchase 2892
of tangible personal property or services. 2893

(OOO) "Specified digital product" means an electronically 2894
transferred digital audiovisual work, digital audio work, or 2895
digital book. 2896

As used in division (OOO) of this section: 2897

(1) "Digital audiovisual work" means a series of related 2898
images that, when shown in succession, impart an impression of 2899
motion, together with accompanying sounds, if any. 2900

(2) "Digital audio work" means a work that results from the fixation of a series of musical, spoken, or other sounds, including digitized sound files that are downloaded onto a device and that may be used to alert the customer with respect to a communication.

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

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

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

(QQQ) "Peer-to-peer car sharing program" has the same meaning as in section 4516.01 of the Revised Code.

(RRR) "Megaproject" and "megaproject operator" have the same meanings as in section 122.17 of the Revised Code.

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

chapter, an excise tax is hereby levied on each retail sale made 2930
in this state. 2931

(A) (1) The tax shall be collected as provided in section 2932
5739.025 of the Revised Code. The rate of the tax shall be five 2933
and three-fourths per cent. The tax applies and is collectible 2934
when the sale is made, regardless of the time when the price is 2935
paid or delivered. 2936

(2) In the case of the lease or rental, with a fixed term 2937
of more than thirty days or an indefinite term with a minimum 2938
period of more than thirty days, of any motor vehicles designed 2939
by the manufacturer to carry a load of not more than one ton, 2940
watercraft, outboard motor, or aircraft, or of any tangible 2941
personal property, other than motor vehicles designed by the 2942
manufacturer to carry a load of more than one ton, to be used by 2943
the lessee or renter primarily for business purposes, the tax 2944
shall be collected by the vendor at the time the lease or rental 2945
is consummated and shall be calculated by the vendor on the 2946
basis of the total amount to be paid by the lessee or renter 2947
under the lease agreement. If the total amount of the 2948
consideration for the lease or rental includes amounts that are 2949
not calculated at the time the lease or rental is executed, the 2950
tax shall be calculated and collected by the vendor at the time 2951
such amounts are billed to the lessee or renter. In the case of 2952
an open-end lease or rental, the tax shall be calculated by the 2953
vendor on the basis of the total amount to be paid during the 2954
initial fixed term of the lease or rental, and for each 2955
subsequent renewal period as it comes due. As used in this 2956
division, "motor vehicle" has the same meaning as in section 2957
4501.01 of the Revised Code, and "watercraft" includes an 2958
outdrive unit attached to the watercraft. 2959

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

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

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

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

(1) Sales to the state or any of its political subdivisions, or to any other state or its political subdivisions if the laws of that state exempt from taxation sales made to this state and its political subdivisions;

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

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

(4) Sales of newspapers and sales or transfers of	2989
magazines distributed as controlled circulation publications;	2990
(5) The furnishing, preparing, or serving of meals without	2991
charge by an employer to an employee provided the employer	2992
records the meals as part compensation for services performed or	2993
work done;	2994
(6) (a) Sales of motor fuel upon receipt, use,	2995
distribution, or sale of which in this state a tax is imposed by	2996
the law of this state, but this exemption shall not apply to the	2997
sale of motor fuel on which a refund of the tax is allowable	2998
under division (A) of section 5735.14 of the Revised Code; and	2999
the tax commissioner may deduct the amount of tax levied by this	3000
section applicable to the price of motor fuel when granting a	3001
refund of motor fuel tax pursuant to division (A) of section	3002
5735.14 of the Revised Code and shall cause the amount deducted	3003
to be paid into the general revenue fund of this state;	3004
(b) Sales of motor fuel other than that described in	3005
division (B) (6) (a) of this section and used for powering a	3006
refrigeration unit on a vehicle other than one used primarily to	3007
provide comfort to the operator or occupants of the vehicle.	3008
(7) Sales of natural gas by a natural gas company or	3009
municipal gas utility, of water by a water-works company, or of	3010
steam by a heating company, if in each case the thing sold is	3011
delivered to consumers through pipes or conduits, and all sales	3012
of communications services by a telegraph company, all terms as	3013
defined in section 5727.01 of the Revised Code, and sales of	3014
electricity delivered through wires;	3015
(8) Casual sales by a person, or auctioneer employed	3016
directly by the person to conduct such sales, except as to such	3017

sales of motor vehicles, watercraft or outboard motors required 3018
to be titled under section 1548.06 of the Revised Code, 3019
watercraft documented with the United States coast guard, 3020
snowmobiles, and all-purpose vehicles as defined in section 3021
4519.01 of the Revised Code; 3022

(9) (a) Sales of services or tangible personal property, 3023
other than motor vehicles, mobile homes, and manufactured homes, 3024
by churches, organizations exempt from taxation under section 3025
501(c) (3) of the Internal Revenue Code of 1986, or nonprofit 3026
organizations operated exclusively for charitable purposes as 3027
defined in division (B) (12) of this section, provided that the 3028
number of days on which such tangible personal property or 3029
services, other than items never subject to the tax, are sold 3030
does not exceed six in any calendar year, except as otherwise 3031
provided in division (B) (9) (b) of this section. If the number of 3032
days on which such sales are made exceeds six in any calendar 3033
year, the church or organization shall be considered to be 3034
engaged in business and all subsequent sales by it shall be 3035
subject to the tax. In counting the number of days, all sales by 3036
groups within a church or within an organization shall be 3037
considered to be sales of that church or organization. 3038

(b) The limitation on the number of days on which tax- 3039
exempt sales may be made by a church or organization under 3040
division (B) (9) (a) of this section does not apply to sales made 3041
by student clubs and other groups of students of a primary or 3042
secondary school, or a parent-teacher association, booster 3043
group, or similar organization that raises money to support or 3044
fund curricular or extracurricular activities of a primary or 3045
secondary school. 3046

(c) Divisions (B) (9) (a) and (b) of this section do not 3047

apply to sales by a noncommercial educational radio or 3048
television broadcasting station. 3049

(10) Sales not within the taxing power of this state under 3050
the Constitution or laws of the United States or the 3051
Constitution of this state; 3052

(11) Except for transactions that are sales under division 3053
(B) (3) (p) of section 5739.01 of the Revised Code, the 3054
transportation of persons or property, unless the transportation 3055
is by a private investigation and security service; 3056

(12) Sales of tangible personal property or services to 3057
churches, to organizations exempt from taxation under section 3058
501(c) (3) of the Internal Revenue Code of 1986, and to any other 3059
nonprofit organizations operated exclusively for charitable 3060
purposes in this state, no part of the net income of which 3061
inures to the benefit of any private shareholder or individual, 3062
and no substantial part of the activities of which consists of 3063
carrying on propaganda or otherwise attempting to influence 3064
legislation; sales to offices administering one or more homes 3065
for the aged or one or more hospital facilities exempt under 3066
section 140.08 of the Revised Code; and sales to organizations 3067
described in division (D) of section 5709.12 of the Revised 3068
Code. 3069

"Charitable purposes" means the relief of poverty; the 3070
improvement of health through the alleviation of illness, 3071
disease, or injury; the operation of an organization exclusively 3072
for the provision of professional, laundry, printing, and 3073
purchasing services to hospitals or charitable institutions; the 3074
operation of a home for the aged, as defined in section 5701.13 3075
of the Revised Code; the operation of a radio or television 3076
broadcasting station that is licensed by the federal 3077

communications commission as a noncommercial educational radio 3078
or television station; the operation of a nonprofit animal 3079
adoption service or a county humane society; the promotion of 3080
education by an institution of learning that maintains a faculty 3081
of qualified instructors, teaches regular continuous courses of 3082
study, and confers a recognized diploma upon completion of a 3083
specific curriculum; the operation of a parent-teacher 3084
association, booster group, or similar organization primarily 3085
engaged in the promotion and support of the curricular or 3086
extracurricular activities of a primary or secondary school; the 3087
operation of a community or area center in which presentations 3088
in music, dramatics, the arts, and related fields are made in 3089
order to foster public interest and education therein; the 3090
production of performances in music, dramatics, and the arts; or 3091
the promotion of education by an organization engaged in 3092
carrying on research in, or the dissemination of, scientific and 3093
technological knowledge and information primarily for the 3094
public. 3095

Nothing in this division shall be deemed to exempt sales 3096
to any organization for use in the operation or carrying on of a 3097
trade or business, or sales to a home for the aged for use in 3098
the operation of independent living facilities as defined in 3099
division (A) of section 5709.12 of the Revised Code. 3100

(13) Building and construction materials and services sold 3101
to construction contractors for incorporation into a structure 3102
or improvement to real property under a construction contract 3103
with this state or a political subdivision of this state, or 3104
with the United States government or any of its agencies; 3105
building and construction materials and services sold to 3106
construction contractors for incorporation into a structure or 3107
improvement to real property that are accepted for ownership by 3108

this state or any of its political subdivisions, or by the 3109
United States government or any of its agencies at the time of 3110
completion of the structures or improvements; building and 3111
construction materials sold to construction contractors for 3112
incorporation into a horticulture structure or livestock 3113
structure for a person engaged in the business of horticulture 3114
or producing livestock; building materials and services sold to 3115
a construction contractor for incorporation into a house of 3116
public worship or religious education, or a building used 3117
exclusively for charitable purposes under a construction 3118
contract with an organization whose purpose is as described in 3119
division (B) (12) of this section; building materials and 3120
services sold to a construction contractor for incorporation 3121
into a building under a construction contract with an 3122
organization exempt from taxation under section 501(c) (3) of the 3123
Internal Revenue Code of 1986 when the building is to be used 3124
exclusively for the organization's exempt purposes; building and 3125
construction materials sold for incorporation into the original 3126
construction of a sports facility under section 307.696 of the 3127
Revised Code; building and construction materials and services 3128
sold to a construction contractor for incorporation into real 3129
property outside this state if such materials and services, when 3130
sold to a construction contractor in the state in which the real 3131
property is located for incorporation into real property in that 3132
state, would be exempt from a tax on sales levied by that state; 3133
building and construction materials for incorporation into a 3134
transportation facility pursuant to a public-private agreement 3135
entered into under sections 5501.70 to 5501.83 of the Revised 3136
Code; ~~and,~~ until one calendar year after the construction of a 3137
convention center that qualifies for property tax exemption 3138
under section 5709.084 of the Revised Code is completed, 3139
building and construction materials and services sold to a 3140

construction contractor for incorporation into the real property 3141
comprising that convention center; and building and construction 3142
materials sold for incorporation into a structure or improvement 3143
to real property that is used primarily as, or primarily in 3144
support of, a manufacturing facility or research and development 3145
facility and that is to be owned by a megaproject operator upon 3146
completion and located at the site of a megaproject that 3147
satisfies the criteria described in division (A) (11) (a) (ii) of 3148
section 122.17 of the Revised Code, provided that the sale 3149
occurs during the period that the megaproject operator has an 3150
agreement for such megaproject with the tax credit authority 3151
under division (D) of section 122.17 of the Revised Code that 3152
remains in effect and has not expired or been terminated. 3153

(14) Sales of ships or vessels or rail rolling stock used 3154
or to be used principally in interstate or foreign commerce, and 3155
repairs, alterations, fuel, and lubricants for such ships or 3156
vessels or rail rolling stock; 3157

(15) Sales to persons primarily engaged in any of the 3158
activities mentioned in division (B) (42) (a), (g), or (h) of this 3159
section, to persons engaged in making retail sales, or to 3160
persons who purchase for sale from a manufacturer tangible 3161
personal property that was produced by the manufacturer in 3162
accordance with specific designs provided by the purchaser, of 3163
packages, including material, labels, and parts for packages, 3164
and of machinery, equipment, and material for use primarily in 3165
packaging tangible personal property produced for sale, 3166
including any machinery, equipment, and supplies used to make 3167
labels or packages, to prepare packages or products for 3168
labeling, or to label packages or products, by or on the order 3169
of the person doing the packaging, or sold at retail. "Packages" 3170
includes bags, baskets, cartons, crates, boxes, cans, bottles, 3171

bindings, wrappings, and other similar devices and containers, 3172
but does not include motor vehicles or bulk tanks, trailers, or 3173
similar devices attached to motor vehicles. "Packaging" means 3174
placing in a package. Division (B) (15) of this section does not 3175
apply to persons engaged in highway transportation for hire. 3176

(16) Sales of food to persons using supplemental nutrition 3177
assistance program benefits to purchase the food. As used in 3178
this division, "food" has the same meaning as in 7 U.S.C. 2012 3179
and federal regulations adopted pursuant to the Food and 3180
Nutrition Act of 2008. 3181

(17) Sales to persons engaged in farming, agriculture, 3182
horticulture, or floriculture, of tangible personal property for 3183
use or consumption primarily in the production by farming, 3184
agriculture, horticulture, or floriculture of other tangible 3185
personal property for use or consumption primarily in the 3186
production of tangible personal property for sale by farming, 3187
agriculture, horticulture, or floriculture; or material and 3188
parts for incorporation into any such tangible personal property 3189
for use or consumption in production; and of tangible personal 3190
property for such use or consumption in the conditioning or 3191
holding of products produced by and for such use, consumption, 3192
or sale by persons engaged in farming, agriculture, 3193
horticulture, or floriculture, except where such property is 3194
incorporated into real property; 3195

(18) Sales of drugs for a human being that may be 3196
dispensed only pursuant to a prescription; insulin as recognized 3197
in the official United States pharmacopoeia; urine and blood 3198
testing materials when used by diabetics or persons with 3199
hypoglycemia to test for glucose or acetone; hypodermic syringes 3200
and needles when used by diabetics for insulin injections; 3201

epoetin alfa when purchased for use in the treatment of persons	3202
with medical disease; hospital beds when purchased by hospitals,	3203
nursing homes, or other medical facilities; and medical oxygen	3204
and medical oxygen-dispensing equipment when purchased by	3205
hospitals, nursing homes, or other medical facilities;	3206
(19) Sales of prosthetic devices, durable medical	3207
equipment for home use, or mobility enhancing equipment, when	3208
made pursuant to a prescription and when such devices or	3209
equipment are for use by a human being.	3210
(20) Sales of emergency and fire protection vehicles and	3211
equipment to nonprofit organizations for use solely in providing	3212
fire protection and emergency services, including trauma care	3213
and emergency medical services, for political subdivisions of	3214
the state;	3215
(21) Sales of tangible personal property manufactured in	3216
this state, if sold by the manufacturer in this state to a	3217
retailer for use in the retail business of the retailer outside	3218
of this state and if possession is taken from the manufacturer	3219
by the purchaser within this state for the sole purpose of	3220
immediately removing the same from this state in a vehicle owned	3221
by the purchaser;	3222
(22) Sales of services provided by the state or any of its	3223
political subdivisions, agencies, instrumentalities,	3224
institutions, or authorities, or by governmental entities of the	3225
state or any of its political subdivisions, agencies,	3226
instrumentalities, institutions, or authorities;	3227
(23) Sales of motor vehicles to nonresidents of this state	3228
under the circumstances described in division (B) of section	3229
5739.029 of the Revised Code;	3230

(24) Sales to persons engaged in the preparation of eggs	3231
for sale of tangible personal property used or consumed directly	3232
in such preparation, including such tangible personal property	3233
used for cleaning, sanitizing, preserving, grading, sorting, and	3234
classifying by size; packages, including material and parts for	3235
packages, and machinery, equipment, and material for use in	3236
packaging eggs for sale; and handling and transportation	3237
equipment and parts therefor, except motor vehicles licensed to	3238
operate on public highways, used in intraplant or interplant	3239
transfers or shipment of eggs in the process of preparation for	3240
sale, when the plant or plants within or between which such	3241
transfers or shipments occur are operated by the same person.	3242
"Packages" includes containers, cases, baskets, flats, fillers,	3243
filler flats, cartons, closure materials, labels, and labeling	3244
materials, and "packaging" means placing therein.	3245
(25) (a) Sales of water to a consumer for residential use;	3246
(b) Sales of water by a nonprofit corporation engaged	3247
exclusively in the treatment, distribution, and sale of water to	3248
consumers, if such water is delivered to consumers through pipes	3249
or tubing.	3250
(26) Fees charged for inspection or reinspection of motor	3251
vehicles under section 3704.14 of the Revised Code;	3252
(27) Sales to persons licensed to conduct a food service	3253
operation pursuant to section 3717.43 of the Revised Code, of	3254
tangible personal property primarily used directly for the	3255
following:	3256
(a) To prepare food for human consumption for sale;	3257
(b) To preserve food that has been or will be prepared for	3258
human consumption for sale by the food service operator, not	3259

including tangible personal property used to display food for selection by the consumer;	3260 3261
(c) To clean tangible personal property used to prepare or serve food for human consumption for sale.	3262 3263
(28) Sales of animals by nonprofit animal adoption services or county humane societies;	3264 3265
(29) Sales of services to a corporation described in division (A) of section 5709.72 of the Revised Code, and sales of tangible personal property that qualifies for exemption from taxation under section 5709.72 of the Revised Code;	3266 3267 3268 3269
(30) Sales and installation of agricultural land tile, as defined in division (B) (5) (a) of section 5739.01 of the Revised Code;	3270 3271 3272
(31) Sales and erection or installation of portable grain bins, as defined in division (B) (5) (b) of section 5739.01 of the Revised Code;	3273 3274 3275
(32) The sale, lease, repair, and maintenance of, parts for, or items attached to or incorporated in, motor vehicles that are primarily used for transporting tangible personal property belonging to others by a person engaged in highway transportation for hire, except for packages and packaging used for the transportation of tangible personal property;	3276 3277 3278 3279 3280 3281
(33) Sales to the state headquarters of any veterans' organization in this state that is either incorporated and issued a charter by the congress of the United States or is recognized by the United States veterans administration, for use by the headquarters;	3282 3283 3284 3285 3286
(34) Sales to a telecommunications service vendor, mobile	3287

telecommunications service vendor, or satellite broadcasting 3288
service vendor of tangible personal property and services used 3289
directly and primarily in transmitting, receiving, switching, or 3290
recording any interactive, one- or two-way electromagnetic 3291
communications, including voice, image, data, and information, 3292
through the use of any medium, including, but not limited to, 3293
poles, wires, cables, switching equipment, computers, and record 3294
storage devices and media, and component parts for the tangible 3295
personal property. The exemption provided in this division shall 3296
be in lieu of all other exemptions under division (B) (42) (a) or 3297
(n) of this section to which the vendor may otherwise be 3298
entitled, based upon the use of the thing purchased in providing 3299
the telecommunications, mobile telecommunications, or satellite 3300
broadcasting service. 3301

(35) (a) Sales where the purpose of the consumer is to use 3302
or consume the things transferred in making retail sales and 3303
consisting of newspaper inserts, catalogues, coupons, flyers, 3304
gift certificates, or other advertising material that prices and 3305
describes tangible personal property offered for retail sale. 3306

(b) Sales to direct marketing vendors of preliminary 3307
materials such as photographs, artwork, and typesetting that 3308
will be used in printing advertising material; and of printed 3309
matter that offers free merchandise or chances to win sweepstake 3310
prizes and that is mailed to potential customers with 3311
advertising material described in division (B) (35) (a) of this 3312
section; 3313

(c) Sales of equipment such as telephones, computers, 3314
facsimile machines, and similar tangible personal property 3315
primarily used to accept orders for direct marketing retail 3316
sales. 3317

(d) Sales of automatic food vending machines that preserve 3318
food with a shelf life of forty-five days or less by 3319
refrigeration and dispense it to the consumer. 3320

For purposes of division (B) (35) of this section, "direct 3321
marketing" means the method of selling where consumers order 3322
tangible personal property by United States mail, delivery 3323
service, or telecommunication and the vendor delivers or ships 3324
the tangible personal property sold to the consumer from a 3325
warehouse, catalogue distribution center, or similar fulfillment 3326
facility by means of the United States mail, delivery service, 3327
or common carrier. 3328

(36) Sales to a person engaged in the business of 3329
horticulture or producing livestock of materials to be 3330
incorporated into a horticulture structure or livestock 3331
structure; 3332

(37) Sales of personal computers, computer monitors, 3333
computer keyboards, modems, and other peripheral computer 3334
equipment to an individual who is licensed or certified to teach 3335
in an elementary or a secondary school in this state for use by 3336
that individual in preparation for teaching elementary or 3337
secondary school students; 3338

(38) Sales of tangible personal property that is not 3339
required to be registered or licensed under the laws of this 3340
state to a citizen of a foreign nation that is not a citizen of 3341
the United States, provided the property is delivered to a 3342
person in this state that is not a related member of the 3343
purchaser, is physically present in this state for the sole 3344
purpose of temporary storage and package consolidation, and is 3345
subsequently delivered to the purchaser at a delivery address in 3346
a foreign nation. As used in division (B) (38) of this section, 3347

"related member" has the same meaning as in section 5733.042 of 3348
the Revised Code, and "temporary storage" means the storage of 3349
tangible personal property for a period of not more than sixty 3350
days. 3351

(39) Sales of used manufactured homes and used mobile 3352
homes, as defined in section 5739.0210 of the Revised Code, made 3353
on or after January 1, 2000; 3354

(40) Sales of tangible personal property and services to a 3355
provider of electricity used or consumed directly and primarily 3356
in generating, transmitting, or distributing electricity for use 3357
by others, including property that is or is to be incorporated 3358
into and will become a part of the consumer's production, 3359
transmission, or distribution system and that retains its 3360
classification as tangible personal property after 3361
incorporation; fuel or power used in the production, 3362
transmission, or distribution of electricity; energy conversion 3363
equipment as defined in section 5727.01 of the Revised Code; and 3364
tangible personal property and services used in the repair and 3365
maintenance of the production, transmission, or distribution 3366
system, including only those motor vehicles as are specially 3367
designed and equipped for such use. The exemption provided in 3368
this division shall be in lieu of all other exemptions in 3369
division (B) (42) (a) or (n) of this section to which a provider 3370
of electricity may otherwise be entitled based on the use of the 3371
tangible personal property or service purchased in generating, 3372
transmitting, or distributing electricity. 3373

(41) Sales to a person providing services under division 3374
(B) (3) (p) of section 5739.01 of the Revised Code of tangible 3375
personal property and services used directly and primarily in 3376
providing taxable services under that section. 3377

(42) Sales where the purpose of the purchaser is to do any	3378
of the following:	3379
(a) To incorporate the thing transferred as a material or	3380
a part into tangible personal property to be produced for sale	3381
by manufacturing, assembling, processing, or refining; or to use	3382
or consume the thing transferred directly in producing tangible	3383
personal property for sale by mining, including, without	3384
limitation, the extraction from the earth of all substances that	3385
are classed geologically as minerals, or directly in the	3386
rendition of a public utility service, except that the sales tax	3387
levied by this section shall be collected upon all meals,	3388
drinks, and food for human consumption sold when transporting	3389
persons. This paragraph does not exempt from "retail sale" or	3390
"sales at retail" the sale of tangible personal property that is	3391
to be incorporated into a structure or improvement to real	3392
property.	3393
(b) To hold the thing transferred as security for the	3394
performance of an obligation of the vendor;	3395
(c) To resell, hold, use, or consume the thing transferred	3396
as evidence of a contract of insurance;	3397
(d) To use or consume the thing directly in commercial	3398
fishing;	3399
(e) To incorporate the thing transferred as a material or	3400
a part into, or to use or consume the thing transferred directly	3401
in the production of, magazines distributed as controlled	3402
circulation publications;	3403
(f) To use or consume the thing transferred in the	3404
production and preparation in suitable condition for market and	3405
sale of printed, imprinted, overprinted, lithographic,	3406

multilithic, blueprinted, photostatic, or other productions or 3407
reproductions of written or graphic matter; 3408

(g) To use the thing transferred, as described in section 3409
5739.011 of the Revised Code, primarily in a manufacturing 3410
operation to produce tangible personal property for sale; 3411

(h) To use the benefit of a warranty, maintenance or 3412
service contract, or similar agreement, as described in division 3413
(B) (7) of section 5739.01 of the Revised Code, to repair or 3414
maintain tangible personal property, if all of the property that 3415
is the subject of the warranty, contract, or agreement would not 3416
be subject to the tax imposed by this section; 3417

(i) To use the thing transferred as qualified research and 3418
development equipment; 3419

(j) To use or consume the thing transferred primarily in 3420
storing, transporting, mailing, or otherwise handling purchased 3421
sales inventory in a warehouse, distribution center, or similar 3422
facility when the inventory is primarily distributed outside 3423
this state to retail stores of the person who owns or controls 3424
the warehouse, distribution center, or similar facility, to 3425
retail stores of an affiliated group of which that person is a 3426
member, or by means of direct marketing. This division does not 3427
apply to motor vehicles registered for operation on the public 3428
highways. As used in this division, "affiliated group" has the 3429
same meaning as in division (B) (3) (e) of section 5739.01 of the 3430
Revised Code and "direct marketing" has the same meaning as in 3431
division (B) (35) of this section. 3432

(k) To use or consume the thing transferred to fulfill a 3433
contractual obligation incurred by a warrantor pursuant to a 3434
warranty provided as a part of the price of the tangible 3435

personal property sold or by a vendor of a warranty, maintenance 3436
or service contract, or similar agreement the provision of which 3437
is defined as a sale under division (B) (7) of section 5739.01 of 3438
the Revised Code; 3439

(l) To use or consume the thing transferred in the 3440
production of a newspaper for distribution to the public; 3441

(m) To use tangible personal property to perform a service 3442
listed in division (B) (3) of section 5739.01 of the Revised 3443
Code, if the property is or is to be permanently transferred to 3444
the consumer of the service as an integral part of the 3445
performance of the service; 3446

(n) To use or consume the thing transferred primarily in 3447
producing tangible personal property for sale by farming, 3448
agriculture, horticulture, or floriculture. Persons engaged in 3449
rendering farming, agriculture, horticulture, or floriculture 3450
services for others are deemed engaged primarily in farming, 3451
agriculture, horticulture, or floriculture. This paragraph does 3452
not exempt from "retail sale" or "sales at retail" the sale of 3453
tangible personal property that is to be incorporated into a 3454
structure or improvement to real property. 3455

(o) To use or consume the thing transferred in acquiring, 3456
formatting, editing, storing, and disseminating data or 3457
information by electronic publishing; 3458

(p) To provide the thing transferred to the owner or 3459
lessee of a motor vehicle that is being repaired or serviced, if 3460
the thing transferred is a rented motor vehicle and the 3461
purchaser is reimbursed for the cost of the rented motor vehicle 3462
by a manufacturer, warrantor, or provider of a maintenance, 3463
service, or other similar contract or agreement, with respect to 3464

the motor vehicle that is being repaired or serviced; 3465

(q) To use or consume the thing transferred directly in 3466
production of crude oil and natural gas for sale. Persons 3467
engaged in rendering production services for others are deemed 3468
engaged in production. 3469

As used in division (B) (42) (q) of this section, 3470
"production" means operations and tangible personal property 3471
directly used to expose and evaluate an underground reservoir 3472
that may contain hydrocarbon resources, prepare the wellbore for 3473
production, and lift and control all substances yielded by the 3474
reservoir to the surface of the earth. 3475

(i) For the purposes of division (B) (42) (q) of this 3476
section, the "thing transferred" includes, but is not limited 3477
to, any of the following: 3478

(I) Services provided in the construction of permanent 3479
access roads, services provided in the construction of the well 3480
site, and services provided in the construction of temporary 3481
impoundments; 3482

(II) Equipment and rigging used for the specific purpose 3483
of creating with integrity a wellbore pathway to underground 3484
reservoirs; 3485

(III) Drilling and workover services used to work within a 3486
subsurface wellbore, and tangible personal property directly 3487
used in providing such services; 3488

(IV) Casing, tubulars, and float and centralizing 3489
equipment; 3490

(V) Trailers to which production equipment is attached; 3491

(VI) Well completion services, including cementing of 3492

casing, and tangible personal property directly used in	3493
providing such services;	3494
(VII) Wireline evaluation, mud logging, and perforation	3495
services, and tangible personal property directly used in	3496
providing such services;	3497
(VIII) Reservoir stimulation, hydraulic fracturing, and	3498
acidizing services, and tangible personal property directly used	3499
in providing such services, including all material pumped	3500
downhole;	3501
(IX) Pressure pumping equipment;	3502
(X) Artificial lift systems equipment;	3503
(XI) Wellhead equipment and well site equipment used to	3504
separate, stabilize, and control hydrocarbon phases and produced	3505
water;	3506
(XII) Tangible personal property directly used to control	3507
production equipment.	3508
(ii) For the purposes of division (B) (42) (q) of this	3509
section, the "thing transferred" does not include any of the	3510
following:	3511
(I) Tangible personal property used primarily in the	3512
exploration and production of any mineral resource regulated	3513
under Chapter 1509. of the Revised Code other than oil or gas;	3514
(II) Tangible personal property used primarily in storing,	3515
holding, or delivering solutions or chemicals used in well	3516
stimulation as defined in section 1509.01 of the Revised Code;	3517
(III) Tangible personal property used primarily in	3518
preparing, installing, or reclaiming foundations for drilling or	3519

pumping equipment or well stimulation material tanks;	3520
(IV) Tangible personal property used primarily in	3521
transporting, delivering, or removing equipment to or from the	3522
well site or storing such equipment before its use at the well	3523
site;	3524
(V) Tangible personal property used primarily in gathering	3525
operations occurring off the well site, including gathering	3526
pipelines transporting hydrocarbon gas or liquids away from a	3527
crude oil or natural gas production facility;	3528
(VI) Tangible personal property that is to be incorporated	3529
into a structure or improvement to real property;	3530
(VII) Well site fencing, lighting, or security systems;	3531
(VIII) Communication devices or services;	3532
(IX) Office supplies;	3533
(X) Trailers used as offices or lodging;	3534
(XI) Motor vehicles of any kind;	3535
(XII) Tangible personal property used primarily for the	3536
storage of drilling byproducts and fuel not used for production;	3537
(XIII) Tangible personal property used primarily as a	3538
safety device;	3539
(XIV) Data collection or monitoring devices;	3540
(XV) Access ladders, stairs, or platforms attached to	3541
storage tanks.	3542
The enumeration of tangible personal property in division	3543
(B) (42) (q) (ii) of this section is not intended to be exhaustive,	3544
and any tangible personal property not so enumerated shall not	3545

necessarily be construed to be a "thing transferred" for the 3546
purposes of division (B) (42) (q) of this section. 3547

The commissioner shall adopt and promulgate rules under 3548
sections 119.01 to 119.13 of the Revised Code that the 3549
commissioner deems necessary to administer division (B) (42) (q) 3550
of this section. 3551

As used in division (B) (42) of this section, "thing" 3552
includes all transactions included in divisions (B) (3) (a), (b), 3553
and (e) of section 5739.01 of the Revised Code. 3554

(43) Sales conducted through a coin operated device that 3555
activates vacuum equipment or equipment that dispenses water, 3556
whether or not in combination with soap or other cleaning agents 3557
or wax, to the consumer for the consumer's use on the premises 3558
in washing, cleaning, or waxing a motor vehicle, provided no 3559
other personal property or personal service is provided as part 3560
of the transaction. 3561

(44) Sales of replacement and modification parts for 3562
engines, airframes, instruments, and interiors in, and paint 3563
for, aircraft used primarily in a fractional aircraft ownership 3564
program, and sales of services for the repair, modification, and 3565
maintenance of such aircraft, and machinery, equipment, and 3566
supplies primarily used to provide those services. 3567

(45) Sales of telecommunications service that is used 3568
directly and primarily to perform the functions of a call 3569
center. As used in this division, "call center" means any 3570
physical location where telephone calls are placed or received 3571
in high volume for the purpose of making sales, marketing, 3572
customer service, technical support, or other specialized 3573
business activity, and that employs at least fifty individuals 3574

that engage in call center activities on a full-time basis, or 3575
sufficient individuals to fill fifty full-time equivalent 3576
positions. 3577

(46) Sales by a telecommunications service vendor of 900 3578
service to a subscriber. This division does not apply to 3579
information services. 3580

(47) Sales of value-added non-voice data service. This 3581
division does not apply to any similar service that is not 3582
otherwise a telecommunications service. 3583

(48) Sales of feminine hygiene products. 3584

(49) Sales of materials, parts, equipment, or engines used 3585
in the repair or maintenance of aircraft or avionics systems of 3586
such aircraft, and sales of repair, remodeling, replacement, or 3587
maintenance services in this state performed on aircraft or on 3588
an aircraft's avionics, engine, or component materials or parts. 3589
As used in division (B) (49) of this section, "aircraft" means 3590
aircraft of more than six thousand pounds maximum certified 3591
takeoff weight or used exclusively in general aviation. 3592

(50) Sales of full flight simulators that are used for 3593
pilot or flight-crew training, sales of repair or replacement 3594
parts or components, and sales of repair or maintenance services 3595
for such full flight simulators. "Full flight simulator" means a 3596
replica of a specific type, or make, model, and series of 3597
aircraft cockpit. It includes the assemblage of equipment and 3598
computer programs necessary to represent aircraft operations in 3599
ground and flight conditions, a visual system providing an out- 3600
of-the-cockpit view, and a system that provides cues at least 3601
equivalent to those of a three-degree-of-freedom motion system, 3602
and has the full range of capabilities of the systems installed 3603

in the device as described in appendices A and B of part 60 of 3604
chapter 1 of title 14 of the Code of Federal Regulations. 3605

(51) Any transfer or lease of tangible personal property 3606
between the state and JobsOhio in accordance with section 3607
4313.02 of the Revised Code. 3608

(52) (a) Sales to a qualifying corporation. 3609

(b) As used in division (B) (52) of this section: 3610

(i) "Qualifying corporation" means a nonprofit corporation 3611
organized in this state that leases from an eligible county 3612
land, buildings, structures, fixtures, and improvements to the 3613
land that are part of or used in a public recreational facility 3614
used by a major league professional athletic team or a class A 3615
to class AAA minor league affiliate of a major league 3616
professional athletic team for a significant portion of the 3617
team's home schedule, provided the following apply: 3618

(I) The facility is leased from the eligible county 3619
pursuant to a lease that requires substantially all of the 3620
revenue from the operation of the business or activity conducted 3621
by the nonprofit corporation at the facility in excess of 3622
operating costs, capital expenditures, and reserves to be paid 3623
to the eligible county at least once per calendar year. 3624

(II) Upon dissolution and liquidation of the nonprofit 3625
corporation, all of its net assets are distributable to the 3626
board of commissioners of the eligible county from which the 3627
corporation leases the facility. 3628

(ii) "Eligible county" has the same meaning as in section 3629
307.695 of the Revised Code. 3630

(53) Sales to or by a cable service provider, video 3631

service provider, or radio or television broadcast station 3632
regulated by the federal government of cable service or 3633
programming, video service or programming, audio service or 3634
programming, or electronically transferred digital audiovisual 3635
or audio work. As used in division (B) (53) of this section, 3636
"cable service" and "cable service provider" have the same 3637
meanings as in section 1332.01 of the Revised Code, and "video 3638
service," "video service provider," and "video programming" have 3639
the same meanings as in section 1332.21 of the Revised Code. 3640

(54) Sales of a digital audio work electronically 3641
transferred for delivery through use of a machine, such as a 3642
juke box, that does all of the following: 3643

(a) Accepts direct payments to operate; 3644

(b) Automatically plays a selected digital audio work for 3645
a single play upon receipt of a payment described in division 3646
(B) (54) (a) of this section; 3647

(c) Operates exclusively for the purpose of playing 3648
digital audio works in a commercial establishment. 3649

(55) (a) Sales of the following occurring on the first 3650
Friday of August and the following Saturday and Sunday of each 3651
year, beginning in 2018: 3652

(i) An item of clothing, the price of which is seventy- 3653
five dollars or less; 3654

(ii) An item of school supplies, the price of which is 3655
twenty dollars or less; 3656

(iii) An item of school instructional material, the price 3657
of which is twenty dollars or less. 3658

(b) As used in division (B) (55) of this section: 3659

(i) "Clothing" means all human wearing apparel suitable 3660
for general use. "Clothing" includes, but is not limited to, 3661
aprons, household and shop; athletic supporters; baby receiving 3662
blankets; bathing suits and caps; beach capes and coats; belts 3663
and suspenders; boots; coats and jackets; costumes; diapers, 3664
children and adult, including disposable diapers; earmuffs; 3665
footlets; formal wear; garters and garter belts; girdles; gloves 3666
and mittens for general use; hats and caps; hosiery; insoles for 3667
shoes; lab coats; neckties; overshoes; pantyhose; rainwear; 3668
rubber pants; sandals; scarves; shoes and shoe laces; slippers; 3669
sneakers; socks and stockings; steel-toed shoes; underwear; 3670
uniforms, athletic and nonathletic; and wedding apparel. 3671
"Clothing" does not include items purchased for use in a trade 3672
or business; clothing accessories or equipment; protective 3673
equipment; sports or recreational equipment; belt buckles sold 3674
separately; costume masks sold separately; patches and emblems 3675
sold separately; sewing equipment and supplies including, but 3676
not limited to, knitting needles, patterns, pins, scissors, 3677
sewing machines, sewing needles, tape measures, and thimbles; 3678
and sewing materials that become part of "clothing" including, 3679
but not limited to, buttons, fabric, lace, thread, yarn, and 3680
zippers. 3681

(ii) "School supplies" means items commonly used by a 3682
student in a course of study. "School supplies" includes only 3683
the following items: binders; book bags; calculators; cellophane 3684
tape; blackboard chalk; compasses; composition books; crayons; 3685
erasers; folders, expandable, pocket, plastic, and manila; glue, 3686
paste, and paste sticks; highlighters; index cards; index card 3687
boxes; legal pads; lunch boxes; markers; notebooks; paper, 3688
loose-leaf ruled notebook paper, copy paper, graph paper, 3689
tracing paper, manila paper, colored paper, poster board, and 3690

construction paper; pencil boxes and other school supply boxes; 3691
pencil sharpeners; pencils; pens; protractors; rulers; scissors; 3692
and writing tablets. "School supplies" does not include any item 3693
purchased for use in a trade or business. 3694

(iii) "School instructional material" means written 3695
material commonly used by a student in a course of study as a 3696
reference and to learn the subject being taught. "School 3697
instructional material" includes only the following items: 3698
reference books, reference maps and globes, textbooks, and 3699
workbooks. "School instructional material" does not include any 3700
material purchased for use in a trade or business. 3701

(56) (a) Sales of diapers or incontinence underpads sold 3702
pursuant to a prescription, for the benefit of a medicaid 3703
recipient with a diagnosis of incontinence, and by a medicaid 3704
provider that maintains a valid provider agreement under section 3705
5164.30 of the Revised Code with the department of medicaid, 3706
provided that the medicaid program covers diapers or 3707
incontinence underpads as an incontinence garment. 3708

(b) As used in division (B) (56) (a) of this section: 3709

(i) "Diaper" means an absorbent garment worn by humans who 3710
are incapable of, or have difficulty, controlling their bladder 3711
or bowel movements. 3712

(ii) "Incontinence underpad" means an absorbent product, 3713
not worn on the body, designed to protect furniture or other 3714
tangible personal property from soiling or damage due to human 3715
incontinence. 3716

(57) Sales of investment metal bullion and investment 3717
coins. "Investment metal bullion" means any bullion described in 3718
section 408(m) (3) (B) of the Internal Revenue Code, regardless of 3719

whether that bullion is in the physical possession of a trustee. 3720
"Investment coin" means any coin composed primarily of gold, 3721
silver, platinum, or palladium. 3722

(58) Sales of tangible personal property used primarily 3723
for any of the following purposes by a megaproject operator at 3724
the site of a megaproject that satisfies the criteria described 3725
in division (A) (11) (a) (ii) of section 122.17 of the Revised 3726
Code, provided that the sale occurs during the period that the 3727
megaproject operator has an agreement for such megaproject with 3728
the tax credit authority under division (D) of section 122.17 of 3729
the Revised Code that remains in effect and has not expired or 3730
been terminated: 3731

(a) To store, transmit, convey, distribute, recycle, 3732
circulate, or clean water, steam, or other gases used in or 3733
produced as a result of manufacturing activity, including items 3734
that support or aid in the operation of such property; 3735

(b) To clean or prepare inventory, at any stage of storage 3736
or production, or equipment used in a manufacturing activity, 3737
including chemicals, solvents, catalysts, soaps, and other items 3738
that support or aid in the operation of property; 3739

(c) To regulate, treat, filter, condition, improve, clean, 3740
maintain, or monitor environmental conditions within areas where 3741
manufacturing activities take place; 3742

(d) To handle, transport, or convey inventory during 3743
production or manufacturing. 3744

(C) For the purpose of the proper administration of this 3745
chapter, and to prevent the evasion of the tax, it is presumed 3746
that all sales made in this state are subject to the tax until 3747
the contrary is established. 3748

(D) The tax collected by the vendor from the consumer 3749
under this chapter is not part of the price, but is a tax 3750
collection for the benefit of the state, and of counties levying 3751
an additional sales tax pursuant to section 5739.021 or 5739.026 3752
of the Revised Code and of transit authorities levying an 3753
additional sales tax pursuant to section 5739.023 of the Revised 3754
Code. Except for the discount authorized under section 5739.12 3755
of the Revised Code and the effects of any rounding pursuant to 3756
section 5703.055 of the Revised Code, no person other than the 3757
state or such a county or transit authority shall derive any 3758
benefit from the collection or payment of the tax levied by this 3759
section or section 5739.021, 5739.023, or 5739.026 of the 3760
Revised Code. 3761

Sec. 5751.01. As used in this chapter: 3762

(A) "Person" means, but is not limited to, individuals, 3763
combinations of individuals of any form, receivers, assignees, 3764
trustees in bankruptcy, firms, companies, joint-stock companies, 3765
business trusts, estates, partnerships, limited liability 3766
partnerships, limited liability companies, associations, joint 3767
ventures, clubs, societies, for-profit corporations, S 3768
corporations, qualified subchapter S subsidiaries, qualified 3769
subchapter S trusts, trusts, entities that are disregarded for 3770
federal income tax purposes, and any other entities. 3771

(B) "Consolidated elected taxpayer" means a group of two 3772
or more persons treated as a single taxpayer for purposes of 3773
this chapter as the result of an election made under section 3774
5751.011 of the Revised Code. 3775

(C) "Combined taxpayer" means a group of two or more 3776
persons treated as a single taxpayer for purposes of this 3777
chapter under section 5751.012 of the Revised Code. 3778

(D) "Taxpayer" means any person, or any group of persons 3779
in the case of a consolidated elected taxpayer or combined 3780
taxpayer treated as one taxpayer, required to register or pay 3781
tax under this chapter. "Taxpayer" does not include excluded 3782
persons. 3783

(E) "Excluded person" means any of the following: 3784

(1) Any person with not more than one hundred fifty 3785
thousand dollars of taxable gross receipts during the calendar 3786
year. Division (E) (1) of this section does not apply to a person 3787
that is a member of a consolidated elected taxpayer; 3788

(2) A public utility that paid the excise tax imposed by 3789
section 5727.24 or 5727.30 of the Revised Code based on one or 3790
more measurement periods that include the entire tax period 3791
under this chapter, except that a public utility that is a 3792
combined company is a taxpayer with regard to the following 3793
gross receipts: 3794

(a) Taxable gross receipts directly attributed to a public 3795
utility activity, but not directly attributed to an activity 3796
that is subject to the excise tax imposed by section 5727.24 or 3797
5727.30 of the Revised Code; 3798

(b) Taxable gross receipts that cannot be directly 3799
attributed to any activity, multiplied by a fraction whose 3800
numerator is the taxable gross receipts described in division 3801
(E) (2) (a) of this section and whose denominator is the total 3802
taxable gross receipts that can be directly attributed to any 3803
activity; 3804

(c) Except for any differences resulting from the use of 3805
an accrual basis method of accounting for purposes of 3806
determining gross receipts under this chapter and the use of the 3807

cash basis method of accounting for purposes of determining 3808
gross receipts under section 5727.24 of the Revised Code, the 3809
gross receipts directly attributed to the activity of a natural 3810
gas company shall be determined in a manner consistent with 3811
division (D) of section 5727.03 of the Revised Code. 3812

As used in division (E) (2) of this section, "combined 3813
company" and "public utility" have the same meanings as in 3814
section 5727.01 of the Revised Code. 3815

(3) A financial institution, as defined in section 5726.01 3816
of the Revised Code, that paid the tax imposed by section 3817
5726.02 of the Revised Code based on one or more taxable years 3818
that include the entire tax period under this chapter; 3819

(4) A person directly or indirectly owned by one or more 3820
financial institutions, as defined in section 5726.01 of the 3821
Revised Code, that paid the tax imposed by section 5726.02 of 3822
the Revised Code based on one or more taxable years that include 3823
the entire tax period under this chapter. 3824

For the purposes of division (E) (4) of this section, a 3825
person owns another person under the following circumstances: 3826

(a) In the case of corporations issuing capital stock, one 3827
corporation owns another corporation if it owns fifty per cent 3828
or more of the other corporation's capital stock with current 3829
voting rights; 3830

(b) In the case of a limited liability company, one person 3831
owns the company if that person's membership interest, as 3832
defined in section ~~1705.01 or~~ 1706.01 of the Revised Code ~~as~~ 3833
~~applicable~~, is fifty per cent or more of the combined membership 3834
interests of all persons owning such interests in the company; 3835

(c) In the case of a partnership, trust, or other 3836

unincorporated business organization other than a limited 3837
liability company, one person owns the organization if, under 3838
the articles of organization or other instrument governing the 3839
affairs of the organization, that person has a beneficial 3840
interest in the organization's profits, surpluses, losses, or 3841
distributions of fifty per cent or more of the combined 3842
beneficial interests of all persons having such an interest in 3843
the organization. 3844

(5) A domestic insurance company or foreign insurance 3845
company, as defined in section 5725.01 of the Revised Code, that 3846
paid the insurance company premiums tax imposed by section 3847
5725.18 or Chapter 5729. of the Revised Code, or an unauthorized 3848
insurance company whose gross premiums are subject to tax under 3849
section 3905.36 of the Revised Code based on one or more 3850
measurement periods that include the entire tax period under 3851
this chapter; 3852

(6) A person that solely facilitates or services one or 3853
more securitizations of phase-in-recovery property pursuant to a 3854
final financing order as those terms are defined in section 3855
4928.23 of the Revised Code. For purposes of this division, 3856
"securitization" means transferring one or more assets to one or 3857
more persons and then issuing securities backed by the right to 3858
receive payment from the asset or assets so transferred. 3859

(7) Except as otherwise provided in this division, a pre- 3860
income tax trust as defined in section 5747.01 of the Revised 3861
Code and any pass-through entity of which such pre-income tax 3862
trust owns or controls, directly, indirectly, or constructively 3863
through related interests, more than five per cent of the 3864
ownership or equity interests. If the pre-income tax trust has 3865
made a qualifying pre-income tax trust election under division 3866

(EE) of section 5747.01 of the Revised Code, then the trust and 3867
the pass-through entities of which it owns or controls, 3868
directly, indirectly, or constructively through related 3869
interests, more than five per cent of the ownership or equity 3870
interests, shall not be excluded persons for purposes of the tax 3871
imposed under section 5751.02 of the Revised Code. 3872

(8) Nonprofit organizations or the state and its agencies, 3873
instrumentalities, or political subdivisions. 3874

(F) Except as otherwise provided in divisions (F) (2), (3), 3875
and (4) of this section, "gross receipts" means the total amount 3876
realized by a person, without deduction for the cost of goods 3877
sold or other expenses incurred, that contributes to the 3878
production of gross income of the person, including the fair 3879
market value of any property and any services received, and any 3880
debt transferred or forgiven as consideration. 3881

(1) The following are examples of gross receipts: 3882

(a) Amounts realized from the sale, exchange, or other 3883
disposition of the taxpayer's property to or with another; 3884

(b) Amounts realized from the taxpayer's performance of 3885
services for another; 3886

(c) Amounts realized from another's use or possession of 3887
the taxpayer's property or capital; 3888

(d) Any combination of the foregoing amounts. 3889

(2) "Gross receipts" excludes the following amounts: 3890

(a) Interest income except interest on credit sales; 3891

(b) Dividends and distributions from corporations, and 3892
distributive or proportionate shares of receipts and income from 3893

a pass-through entity as defined under section 5733.04 of the Revised Code;

(c) Receipts from the sale, exchange, or other disposition of an asset described in section 1221 or 1231 of the Internal Revenue Code, without regard to the length of time the person held the asset. Notwithstanding section 1221 of the Internal Revenue Code, receipts from hedging transactions also are excluded to the extent the transactions are entered into primarily to protect a financial position, such as managing the risk of exposure to (i) foreign currency fluctuations that affect assets, liabilities, profits, losses, equity, or investments in foreign operations; (ii) interest rate fluctuations; or (iii) commodity price fluctuations. As used in division (F)(2)(c) of this section, "hedging transaction" has the same meaning as used in section 1221 of the Internal Revenue Code and also includes transactions accorded hedge accounting treatment under statement of financial accounting standards number 133 of the financial accounting standards board. For the purposes of division (F)(2)(c) of this section, the actual transfer of title of real or tangible personal property to another entity is not a hedging transaction.

(d) Proceeds received attributable to the repayment, maturity, or redemption of the principal of a loan, bond, mutual fund, certificate of deposit, or marketable instrument;

(e) The principal amount received under a repurchase agreement or on account of any transaction properly characterized as a loan to the person;

(f) Contributions received by a trust, plan, or other arrangement, any of which is described in section 501(a) of the Internal Revenue Code, or to which Title 26, Subtitle A, Chapter

1, Subchapter (D) of the Internal Revenue Code applies;	3924
(g) Compensation, whether current or deferred, and whether	3925
in cash or in kind, received or to be received by an employee,	3926
former employee, or the employee's legal successor for services	3927
rendered to or for an employer, including reimbursements	3928
received by or for an individual for medical or education	3929
expenses, health insurance premiums, or employee expenses, or on	3930
account of a dependent care spending account, legal services	3931
plan, any cafeteria plan described in section 125 of the	3932
Internal Revenue Code, or any similar employee reimbursement;	3933
(h) Proceeds received from the issuance of the taxpayer's	3934
own stock, options, warrants, puts, or calls, or from the sale	3935
of the taxpayer's treasury stock;	3936
(i) Proceeds received on the account of payments from	3937
insurance policies, except those proceeds received for the loss	3938
of business revenue;	3939
(j) Gifts or charitable contributions received; membership	3940
dues received by trade, professional, homeowners', or	3941
condominium associations; and payments received for educational	3942
courses, meetings, meals, or similar payments to a trade,	3943
professional, or other similar association; and fundraising	3944
receipts received by any person when any excess receipts are	3945
donated or used exclusively for charitable purposes;	3946
(k) Damages received as the result of litigation in excess	3947
of amounts that, if received without litigation, would be gross	3948
receipts;	3949
(l) Property, money, and other amounts received or	3950
acquired by an agent on behalf of another in excess of the	3951
agent's commission, fee, or other remuneration;	3952

(m) Tax refunds, other tax benefit recoveries, and 3953
reimbursements for the tax imposed under this chapter made by 3954
entities that are part of the same combined taxpayer or 3955
consolidated elected taxpayer group, and reimbursements made by 3956
entities that are not members of a combined taxpayer or 3957
consolidated elected taxpayer group that are required to be made 3958
for economic parity among multiple owners of an entity whose tax 3959
obligation under this chapter is required to be reported and 3960
paid entirely by one owner, pursuant to the requirements of 3961
sections 5751.011 and 5751.012 of the Revised Code; 3962

(n) Pension reversions; 3963

(o) Contributions to capital; 3964

(p) Sales or use taxes collected as a vendor or an out-of- 3965
state seller on behalf of the taxing jurisdiction from a 3966
consumer or other taxes the taxpayer is required by law to 3967
collect directly from a purchaser and remit to a local, state, 3968
or federal tax authority; 3969

(q) In the case of receipts from the sale of cigarettes, 3970
tobacco products, or vapor products by a wholesale dealer, 3971
retail dealer, distributor, manufacturer, vapor distributor, or 3972
seller, all as defined in section 5743.01 of the Revised Code, 3973
an amount equal to the federal and state excise taxes paid by 3974
any person on or for such cigarettes, tobacco products, or vapor 3975
products under subtitle E of the Internal Revenue Code or 3976
Chapter 5743. of the Revised Code; 3977

(r) In the case of receipts from the sale, transfer, 3978
exchange, or other disposition of motor fuel as "motor fuel" is 3979
defined in section 5736.01 of the Revised Code, an amount equal 3980
to the value of the motor fuel, including federal and state 3981

motor fuel excise taxes and receipts from billing or invoicing 3982
the tax imposed under section 5736.02 of the Revised Code to 3983
another person; 3984

(s) In the case of receipts from the sale of beer or 3985
intoxicating liquor, as defined in section 4301.01 of the 3986
Revised Code, by a person holding a permit issued under Chapter 3987
4301. or 4303. of the Revised Code, an amount equal to federal 3988
and state excise taxes paid by any person on or for such beer or 3989
intoxicating liquor under subtitle E of the Internal Revenue 3990
Code or Chapter 4301. or 4305. of the Revised Code; 3991

(t) Receipts realized by a new motor vehicle dealer or 3992
used motor vehicle dealer, as defined in section 4517.01 of the 3993
Revised Code, from the sale or other transfer of a motor 3994
vehicle, as defined in that section, to another motor vehicle 3995
dealer for the purpose of resale by the transferee motor vehicle 3996
dealer, but only if the sale or other transfer was based upon 3997
the transferee's need to meet a specific customer's preference 3998
for a motor vehicle; 3999

(u) Receipts from a financial institution described in 4000
division (E)(3) of this section for services provided to the 4001
financial institution in connection with the issuance, 4002
processing, servicing, and management of loans or credit 4003
accounts, if such financial institution and the recipient of 4004
such receipts have at least fifty per cent of their ownership 4005
interests owned or controlled, directly or constructively 4006
through related interests, by common owners; 4007

(v) Receipts realized from administering anti-neoplastic 4008
drugs and other cancer chemotherapy, biologicals, therapeutic 4009
agents, and supportive drugs in a physician's office to patients 4010
with cancer; 4011

(w) Funds received or used by a mortgage broker that is 4012
not a dealer in intangibles, other than fees or other 4013
consideration, pursuant to a table-funding mortgage loan or 4014
warehouse-lending mortgage loan. Terms used in division (F) (2) 4015
(w) of this section have the same meanings as in section 1322.01 4016
of the Revised Code, except "mortgage broker" means a person 4017
assisting a buyer in obtaining a mortgage loan for a fee or 4018
other consideration paid by the buyer or a lender, or a person 4019
engaged in table-funding or warehouse-lending mortgage loans 4020
that are first lien mortgage loans. 4021

(x) Property, money, and other amounts received by a 4022
professional employer organization, as defined in section 4023
4125.01 of the Revised Code, or an alternate employer 4024
organization, as defined in section 4133.01 of the Revised Code, 4025
from a client employer, as defined in either of those sections 4026
as applicable, in excess of the administrative fee charged by 4027
the professional employer organization or the alternate employer 4028
organization to the client employer; 4029

(y) In the case of amounts retained as commissions by a 4030
permit holder under Chapter 3769. of the Revised Code, an amount 4031
equal to the amounts specified under that chapter that must be 4032
paid to or collected by the tax commissioner as a tax and the 4033
amounts specified under that chapter to be used as purse money; 4034

(z) Qualifying distribution center receipts as determined 4035
under section 5751.40 of the Revised Code. 4036

(aa) Receipts of an employer from payroll deductions 4037
relating to the reimbursement of the employer for advancing 4038
moneys to an unrelated third party on an employee's behalf; 4039

(bb) Cash discounts allowed and taken; 4040

(cc) Returns and allowances;	4041
(dd) Bad debts from receipts on the basis of which the tax imposed by this chapter was paid in a prior quarterly tax payment period. For the purpose of this division, "bad debts" means any debts that have become worthless or uncollectible between the preceding and current quarterly tax payment periods, have been uncollected for at least six months, and that may be claimed as a deduction under section 166 of the Internal Revenue Code and the regulations adopted under that section, or that could be claimed as such if the taxpayer kept its accounts on the accrual basis. "Bad debts" does not include repossessed property, uncollectible amounts on property that remains in the possession of the taxpayer until the full purchase price is paid, or expenses in attempting to collect any account receivable or for any portion of the debt recovered;	4042 4043 4044 4045 4046 4047 4048 4049 4050 4051 4052 4053 4054 4055
(ee) Any amount realized from the sale of an account receivable to the extent the receipts from the underlying transaction giving rise to the account receivable were included in the gross receipts of the taxpayer;	4056 4057 4058 4059
(ff) Any receipts directly attributed to a transfer agreement or to the enterprise transferred under that agreement under section 4313.02 of the Revised Code.	4060 4061 4062
(gg) Qualified uranium receipts as determined under section 5751.41 of the Revised Code.	4063 4064
(hh) In the case of amounts collected by a licensed casino operator from casino gaming, amounts in excess of the casino operator's gross casino revenue. In this division, "casino operator" and "casino gaming" have the meanings defined in section 3772.01 of the Revised Code, and "gross casino revenue"	4065 4066 4067 4068 4069

has the meaning defined in section 5753.01 of the Revised Code. 4070

(ii) Receipts realized from the sale of agricultural 4071
commodities by an agricultural commodity handler, both as 4072
defined in section 926.01 of the Revised Code, that is licensed 4073
by the director of agriculture to handle agricultural 4074
commodities in this state. 4075

(jj) Qualifying integrated supply chain receipts as 4076
determined under section 5751.42 of the Revised Code. 4077

(kk) In the case of a railroad company described in 4078
division (D)(9) of section 5727.01 of the Revised Code that 4079
purchases dyed diesel fuel directly from a supplier as defined 4080
by section 5736.01 of the Revised Code, an amount equal to the 4081
product of the number of gallons of dyed diesel fuel purchased 4082
directly from such a supplier multiplied by the average 4083
wholesale price for a gallon of diesel fuel as determined under 4084
section 5736.02 of the Revised Code for the period during which 4085
the fuel was purchased multiplied by a fraction, the numerator 4086
of which equals the rate of tax levied by section 5736.02 of the 4087
Revised Code less the rate of tax computed in section 5751.03 of 4088
the Revised Code, and the denominator of which equals the rate 4089
of tax computed in section 5751.03 of the Revised Code. 4090

(ll) Receipts realized by an out-of-state disaster 4091
business from disaster work conducted in this state during a 4092
disaster response period pursuant to a qualifying solicitation 4093
received by the business. Terms used in division (F)(2)(ll) of 4094
this section have the same meanings as in section 5703.94 of the 4095
Revised Code. 4096

(mm) In the case of receipts from the sale or transfer of 4097
a mortgage-backed security or a mortgage loan by a mortgage 4098

lender holding a valid certificate of registration issued under 4099
Chapter 1322. of the Revised Code or by a person that is a 4100
member of the mortgage lender's consolidated elected taxpayer 4101
group, an amount equal to the principal balance of the mortgage 4102
loan. 4103

(nn) Amounts of excess surplus of the state insurance fund 4104
received by the taxpayer from the Ohio bureau of workers' 4105
compensation pursuant to rules adopted under section 4123.321 of 4106
the Revised Code. 4107

(oo) Except as otherwise provided in division (B) of 4108
section 5751.091 of the Revised Code, receipts of a megaproject 4109
supplier from sales of tangible personal property directly to a 4110
megaproject operator in this state for use at the site of the 4111
megaproject operator's megaproject, provided that the sale 4112
occurs during the period that the megaproject operator has an 4113
agreement with the tax credit authority for the megaproject 4114
under division (D) of section 122.17 of the Revised Code that 4115
remains in effect and has not expired or been terminated, and 4116
provided the megaproject supplier holds a certificate for such 4117
megaproject issued under section 5751.052 of the Revised Code 4118
for the calendar year in which the sales are made, ~~and provided~~ 4119
~~both the operator and~~, if the megaproject supplier meets the 4120
requirements described in division (A) (13) (b) of section 122.17 4121
of the Revised Code, the megaproject supplier ~~hold~~ holds a 4122
certificate for such megaproject issued under division ~~(D) (7)~~ 4123
~~(D) (11)~~ of section 122.17 of the Revised Code on the first day 4124
of that calendar year; 4125

(pp) Receipts from the sale of each new piece of capital 4126
equipment that has a cost in excess of one hundred million 4127
dollars and that is used at the site of a megaproject that 4128

satisfies the criteria described in division (A) (11) (a) (ii) of 4129
section 122.17 of the Revised Code, provided that the sale 4130
occurs during the period that a megaproject operator has an 4131
agreement for that megaproject with the tax credit authority 4132
under division (D) of section 122.17 of the Revised Code that 4133
remains in effect and has not expired or been terminated; 4134

(qq) In the case of amounts collected by a sports gaming 4135
proprietor from sports gaming, amounts in excess of the 4136
proprietor's sports gaming receipts. As used in this division, 4137
"sports gaming proprietor" has the same meaning as in section 4138
3775.01 of the Revised Code and "sports gaming receipts" has the 4139
same meaning as in section 5753.01 of the Revised Code. 4140

~~(qq)~~ (rr) Any receipts for which the tax imposed by this 4141
chapter is prohibited by the constitution or laws of the United 4142
States or the constitution of this state. 4143

(3) In the case of a taxpayer when acting as a real estate 4144
broker, "gross receipts" includes only the portion of any fee 4145
for the service of a real estate broker, or service of a real 4146
estate salesperson associated with that broker, that is retained 4147
by the broker and not paid to an associated real estate 4148
salesperson or another real estate broker. For the purposes of 4149
this division, "real estate broker" and "real estate 4150
salesperson" have the same meanings as in section 4735.01 of the 4151
Revised Code. 4152

(4) A taxpayer's method of accounting for gross receipts 4153
for a tax period shall be the same as the taxpayer's method of 4154
accounting for federal income tax purposes for the taxpayer's 4155
federal taxable year that includes the tax period. If a 4156
taxpayer's method of accounting for federal income tax purposes 4157
changes, its method of accounting for gross receipts under this 4158

chapter shall be changed accordingly. 4159

(G) "Taxable gross receipts" means gross receipts situated 4160
to this state under section 5751.033 of the Revised Code. 4161

(H) A person has "substantial nexus with this state" if 4162
any of the following applies. The person: 4163

(1) Owns or uses a part or all of its capital in this 4164
state; 4165

(2) Holds a certificate of compliance with the laws of 4166
this state authorizing the person to do business in this state; 4167

(3) Has bright-line presence in this state; 4168

(4) Otherwise has nexus with this state to an extent that 4169
the person can be required to remit the tax imposed under this 4170
chapter under the Constitution of the United States. 4171

(I) A person has "bright-line presence" in this state for 4172
a reporting period and for the remaining portion of the calendar 4173
year if any of the following applies. The person: 4174

(1) Has at any time during the calendar year property in 4175
this state with an aggregate value of at least fifty thousand 4176
dollars. For the purpose of division (I)(1) of this section, 4177
owned property is valued at original cost and rented property is 4178
valued at eight times the net annual rental charge. 4179

(2) Has during the calendar year payroll in this state of 4180
at least fifty thousand dollars. Payroll in this state includes 4181
all of the following: 4182

(a) Any amount subject to withholding by the person under 4183
section 5747.06 of the Revised Code; 4184

(b) Any other amount the person pays as compensation to an 4185

individual under the supervision or control of the person for 4186
work done in this state; and 4187

(c) Any amount the person pays for services performed in 4188
this state on its behalf by another. 4189

(3) Has during the calendar year taxable gross receipts of 4190
at least five hundred thousand dollars. 4191

(4) Has at any time during the calendar year within this 4192
state at least twenty-five per cent of the person's total 4193
property, total payroll, or total gross receipts. 4194

(5) Is domiciled in this state as an individual or for 4195
corporate, commercial, or other business purposes. 4196

(J) "Tangible personal property" has the same meaning as 4197
in section 5739.01 of the Revised Code. 4198

(K) "Internal Revenue Code" means the Internal Revenue 4199
Code of 1986, 100 Stat. 2085, 26 U.S.C. 1, as amended. Any term 4200
used in this chapter that is not otherwise defined has the same 4201
meaning as when used in a comparable context in the laws of the 4202
United States relating to federal income taxes unless a 4203
different meaning is clearly required. Any reference in this 4204
chapter to the Internal Revenue Code includes other laws of the 4205
United States relating to federal income taxes. 4206

(L) "Calendar quarter" means a three-month period ending 4207
on the thirty-first day of March, the thirtieth day of June, the 4208
thirtieth day of September, or the thirty-first day of December. 4209

(M) "Tax period" means the calendar quarter or calendar 4210
year on the basis of which a taxpayer is required to pay the tax 4211
imposed under this chapter. 4212

(N) "Calendar year taxpayer" means a taxpayer for which 4213

the tax period is a calendar year. 4214

(O) "Calendar quarter taxpayer" means a taxpayer for which 4215
the tax period is a calendar quarter. 4216

(P) "Agent" means a person authorized by another person to 4217
act on its behalf to undertake a transaction for the other, 4218
including any of the following: 4219

(1) A person receiving a fee to sell financial 4220
instruments; 4221

(2) A person retaining only a commission from a 4222
transaction with the other proceeds from the transaction being 4223
remitted to another person; 4224

(3) A person issuing licenses and permits under section 4225
1533.13 of the Revised Code; 4226

(4) A lottery sales agent holding a valid license issued 4227
under section 3770.05 of the Revised Code; 4228

(5) A person acting as an agent of the division of liquor 4229
control under section 4301.17 of the Revised Code. 4230

(Q) "Received" includes amounts accrued under the accrual 4231
method of accounting. 4232

(R) "Reporting person" means a person in a consolidated 4233
elected taxpayer or combined taxpayer group that is designated 4234
by that group to legally bind the group for all filings and tax 4235
liabilities and to receive all legal notices with respect to 4236
matters under this chapter, or, for the purposes of section 4237
5751.04 of the Revised Code, a separate taxpayer that is not a 4238
member of such a group. 4239

(S) "Megaproject," "megaproject operator," and 4240

"megaproject supplier" have the same meanings as in section 4241
122.17 of the Revised Code. 4242

Sec. 5751.052. (A) On or before the first day of October 4243
of each year in which a megaproject operator has an agreement 4244
with the tax credit authority under division (D) of section 4245
122.17 of the Revised Code that remains in effect and has not 4246
expired or been terminated, ~~a~~ the megaproject operator or the 4247
operator's reporting person shall certify to the tax 4248
commissioner a list of the megaproject suppliers the operator 4249
anticipates will sell tangible personal property directly to the 4250
operator in the ensuing calendar year. The list shall include 4251
the name, address, and federal identification number of each 4252
megaproject supplier. On or before the first day of the 4253
following November, the commissioner shall issue a certificate 4254
to the megaproject operator and to each megaproject supplier 4255
included in that list. The certificate shall include the name of 4256
the megaproject operator, the name of the megaproject supplier, 4257
and the certificate's issuance date. 4258

(B) A megaproject operator or reporting person that 4259
certifies a list to the tax commissioner under division (A) of 4260
this section shall notify the commissioner of any change to that 4261
list, including additions to or subtractions from the list or 4262
changes in the name or entity type of any megaproject supplier 4263
included in the list, within ~~sixty days~~ a reasonable period of 4264
time after the date the megaproject operator becomes aware of 4265
the change. Within thirty days after receiving that 4266
notification, the commissioner shall determine if the entity or 4267
entities listed or changed qualify as megaproject suppliers and 4268
shall issue a revised certificate to the megaproject operator 4269
and to each affected megaproject supplier included in the 4270
revised list. The revised certificate shall include the name of 4271

the megaproject operator, the name of the megaproject supplier, 4272
~~and~~ the certificate's issuance date, ~~which shall be~~ and the date 4273
the revision becomes effective. 4274

(C) Each megaproject operator and megaproject supplier 4275
that is issued a certificate under division (A) or (B) of this 4276
section shall maintain a copy of the certificate for four years 4277
from the date the certificate is issued. 4278

Sec. 5751.091. (A) If a taxpayer excludes from its taxable 4279
gross receipts amounts described under division (F) (2) (oo) or 4280
(pp) of section 5751.01 of the Revised Code for a tax period in 4281
which the taxpayer does not qualify for that exclusion for any 4282
portion of that tax period, the taxpayer shall remit to the tax 4283
commissioner a payment equal to the product of the following: 4284
(a) the cost of all property received in this state by a 4285
megaproject operator from the taxpayer during that tax period, 4286
multiplied by (b) the tax rate prescribed in division (A) of 4287
section 5751.03 of the Revised Code. The charge shall be levied 4288
and collected as a tax imposed under this chapter. 4289

(B) A taxpayer required to remit a payment under division 4290
(A) of this section for three consecutive calendar years may not 4291
exclude from the taxpayer's taxable gross receipts any amounts 4292
described in division (F) (2) (oo) or (pp) of section 5751.01 of 4293
the Revised Code for any tax period in any following calendar 4294
year. 4295

Sec. 6115.20. (A) When it is determined to let the work 4296
relating to the improvements for which a sanitary district was 4297
established by contract, contracts in amounts to exceed fifty 4298
thousand dollars shall be advertised after notice calling for 4299
bids has been published once a week for five consecutive weeks 4300
completed on the date of last publication or as provided in 4301

section 7.16 of the Revised Code, in a newspaper of general 4302
circulation within the sanitary district where the work is to be 4303
done. The board of directors of the sanitary district shall let 4304
bids as provided in this section or, if applicable, section 4305
9.312 of the Revised Code. If the bids are for a contract for 4306
the construction, demolition, alteration, repair, or 4307
reconstruction of an improvement, the board of directors of the 4308
sanitary district shall let the contract to the lowest or best 4309
bidder who meets the requirements of section 153.54 of the 4310
Revised Code. If the bids are for a contract for any other work 4311
relating to the improvements for which a sanitary district was 4312
established, the board of directors of the sanitary district 4313
shall let the contract to the lowest or best bidder who gives a 4314
good and approved bond, with ample security, conditioned on the 4315
carrying out of the contract and the payment for all labor and 4316
material. The contract shall be in writing and shall be 4317
accompanied by or shall refer to plans and specifications for 4318
the work to be done prepared by the chief engineer. The plans 4319
and specifications at all times shall be made and considered a 4320
part of the contract. The contract shall be approved by the 4321
board and signed by the president of the board and by the 4322
contractor and shall be executed in duplicate. In case of 4323
emergency the advertising of contracts may be waived upon the 4324
consent of the board with the approval of the court or judge in 4325
vacation. 4326

(B) In the case of a sanitary district organized wholly 4327
for the purpose of providing a water supply for domestic, 4328
municipal, and public use that includes two municipal 4329
corporations in two counties, any service to be purchased, 4330
including the services of an accountant, architect, attorney at 4331
law, physician, or professional engineer, at a cost in excess of 4332

fifty thousand dollars shall be obtained in the manner provided 4333
in sections 153.65 to 153.73 of the Revised Code. For the 4334
purposes of the application of those sections to division (B) of 4335
this section, all of the following apply: 4336

(1) "Public authority," as used in those sections, shall 4337
be deemed to mean a sanitary district organized wholly for the 4338
purpose of providing a water supply for domestic, municipal, and 4339
public use that includes two municipal corporations in two 4340
counties; 4341

(2) "Professional design firm," as used in those sections, 4342
shall be deemed to mean any person legally engaged in rendering 4343
professional design services as defined in division (B)(3) of 4344
this section; 4345

(3) "Professional design services," as used in those 4346
sections, shall be deemed to mean accounting, architectural, 4347
legal, medical, or professional engineering services; 4348

(4) The use of other terms in those sections shall be 4349
adapted accordingly, including, without limitation, for the 4350
purposes of division (D) of section 153.67 of the Revised Code; 4351

(5) ~~Divisions (A) to (C)~~ Division (B) of section 153.71 of 4352
the Revised Code ~~do~~ does not apply. 4353

(C) The board of directors of a district organized wholly 4354
for the purpose of providing a water supply for domestic, 4355
municipal, and public use may contract for, purchase, or 4356
otherwise procure for the benefit of employees of the district 4357
and pay all or any part of the cost of group insurance policies 4358
that may provide benefits, including, but not limited to, 4359
hospitalization, surgical care, major medical care, disability, 4360
dental care, vision care, medical care, hearing aids, or 4361

prescription drugs. Any group insurance policy purchased under 4362
this division shall be purchased from the health care 4363
corporation that the board of directors determines offers the 4364
most cost-effective group insurance policy. 4365

Section 101.02. That existing sections 122.17, 123.201, 4366
123.211, 153.692, 153.71, 1501.011, 3318.08, 3318.36, 3735.67, 4367
3735.671, 5739.01, 5739.02, 5751.01, 5751.052, 5751.091, and 4368
6115.20 of the Revised Code are hereby repealed. 4369

Section 201.10. Except as otherwise provided in this act, 4370
all appropriation items in this act are appropriated out of any 4371
moneys in the state treasury to the credit of the designated 4372
fund that are not otherwise appropriated. 4373

Section 203.10. 4374

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A

ADJ ADJUTANT GENERAL

B

Army National Guard Service Contract Fund (Fund 3420)

C

C74537 Renovation Projects - Federal Share \$28,167,421

D

C74539 Renovations and Improvements - Federal \$13,343,700

E

TOTAL Army National Guard Service Contract Fund \$41,511,121

F

Armory Improvements Fund (Fund 5340)

G

C74542 Renovations and Improvements \$1,000,000

H	TOTAL Armory Improvements Fund	\$1,000,000
I	Administrative Building Fund (Fund 7026)	
J	C74535 Renovations and Improvements	\$7,605,046
K	TOTAL Administrative Building Fund	\$7,605,046
L	TOTAL ALL FUNDS	\$50,116,167

RENOVATIONS AND IMPROVEMENTS - FEDERAL 4376

The foregoing appropriation item C74539, Renovations and 4377
Improvements - Federal, shall be used to fund capital projects 4378
that are coded as receiving one hundred per cent federal support 4379
pursuant to the agreement support code identified in the 4380
Facilities Inventory and Support Plan between the Office of the 4381
Adjutant General and the Army National Guard. Notwithstanding 4382
section 131.35 of the Revised Code, if after the effective date 4383
of this section, additional federal funds are made available to 4384
the Adjutant General to carry out the Facilities Inventory 4385
Support Plan, the Adjutant General may request that the Director 4386
of Budget and Management authorize expenditures in excess of the 4387
amounts appropriated to appropriation item C74539, Renovations 4388
and Improvements - Federal. Upon approval of the Director of 4389
Budget and Management, the additional amounts are hereby 4390
appropriated. Notwithstanding section 126.14 of the Revised 4391
Code, if the Adjutant General is approved by the federal 4392
government to complete additional, unanticipated one hundred per 4393
cent federally funded projects after July 1, 2022, and before 4394
October 1, 2023, the appropriations for these additional 4395
projects may be released upon written approval of the Director 4396
of Budget and Management. 4397

	Section 205.10.		4398
			4399
	1	2	3
A		AGO ATTORNEY GENERAL	
B	Administrative Building Fund (Fund 7026)		
C	C05502	Bowling Green Facility	\$294,474
D	C05517	General Building Renovations	\$600,000
E	C05535	TTC Outdoor Gun Range	\$2,282,792
F	C05536	TTC Facility Renovations	\$591,136
G	C05537	Richfield Facility Renovations	\$1,556,476
H	TOTAL Administrative Building Fund		\$5,324,878
I	TOTAL ALL FUNDS		\$5,324,878
	Section 207.01.	DEPARTMENT OF HIGHER EDUCATION AND STATE	4400
	INSTITUTIONS OF HIGHER EDUCATION		4401
			4402
	1	2	3
A		BOR DEPARTMENT OF HIGHER EDUCATION	
B	Higher Education Improvement Taxable Fund (Fund 7024)		

C	C23568	OARnet - Taxable	\$14,000,000
D	TOTAL Higher Education Improvement Taxable Fund		\$14,000,000
E	Higher Education Improvement Fund (Fund 7034)		
F	C23501	Ohio Supercomputer Center	\$7,000,000
G	C23502	Research Facility Action and Investment Funds	\$350,000
H	C23516	Ohio Library and Information Network	\$22,619,427
I	C23524	Supplemental Renovations - Library Depositories	\$600,000
J	C23529	Workforce Based Training and Equipment	\$7,600,000
K	C23530	Technology Initiatives	\$2,350,000
L	C23560	HEI Critical Maintenance and Upgrades	\$850,000
M	C23566	Campus Safety Grant Program	\$5,000,000
N	TOTAL Higher Education Improvement Fund		\$46,369,427
O	TOTAL ALL FUNDS		\$60,369,427

RESEARCH FACILITY ACTION AND INVESTMENT FUNDS 4403

The foregoing appropriation item C23502, Research Facility 4404
Action and Investment Funds, shall be used for a grant program 4405
to be administered by the Chancellor of Higher Education to 4406
provide timely availability of capital facilities for research 4407
programs and research-oriented instructional programs at or 4408

involving state-supported and state-assisted institutions of 4409
higher education. 4410

WORKFORCE BASED TRAINING AND EQUIPMENT 4411

(A) Capital appropriations in this act made from 4412
appropriation item C23529, Workforce Based Training and 4413
Equipment, shall be used to support the Regionally Aligned 4414
Priorities in Developing Skills (RAPIDS) program in the 4415
Department of Higher Education. The purpose of the RAPIDS 4416
program is to support collaborative projects among higher 4417
education institutions to strengthen education and training 4418
opportunities that maximize workforce development efforts in 4419
defined areas of the state. 4420

(B) Capital funds appropriated for this purpose by the 4421
General Assembly shall be distributed by the Chancellor of 4422
Higher Education to Ohio regions or subsets of regions. Regions 4423
or subsets of regions may be defined by the state's economic 4424
development strategy. 4425

(C) The Chancellor shall award capital funds within the 4426
program using an application and review process, as developed by 4427
the Chancellor. In reviewing applications and making awards, 4428
priority shall be given to proposals that demonstrate: 4429

(1) Collaboration among and between state institutions of 4430
higher education, as defined in section 3345.011 of the Revised 4431
Code, Ohio Technical Centers, and other entities as determined 4432
to be appropriate by the Chancellor; 4433

(2) Evidence of meaningful business support and 4434
engagement; 4435

(3) Identification of targeted occupations and industries 4436
supported by data, which sources may include the Governor's 4437

Office of Workforce Transformation, OhioMeansJobs, labor market 4438
information from the Department of Job and Family Services, and 4439
lists of in-demand occupations; 4440

(4) Sustainability beyond the grant period with the 4441
opportunity to provide continued value and impact to the region. 4442

(D) In submitting proposals for consideration under the 4443
program, a state institution of higher education, as defined in 4444
section 3345.011 of the Revised Code, shall be the lead 4445
applicant and preference shall be given to proposals in which 4446
equipment and technology acquired by capital funds awarded under 4447
the program are owned by a state institution of higher 4448
education. If equipment, technology, or facilities acquired by 4449
capital funds awarded under the program will be owned by a 4450
separate governmental or nonprofit entity, the state institution 4451
of higher education shall enter into a joint use agreement with 4452
the entity, which shall be approved by the Chancellor. 4453

CAMPUS SAFETY GRANT PROGRAM 4454

(A) The foregoing appropriation item C23566, Campus Safety 4455
Grant Program, shall be used to make competitive grants to state 4456
institutions of higher education for eligible security 4457
improvements that assist the institutions in improving the 4458
overall physical security and safety of their buildings on 4459
public campuses throughout Ohio. 4460

(B) The Director of Public Safety shall administer and 4461
award the grants described in division (A) of this section. The 4462
Director, in coordination with the Chancellor of Higher 4463
Education, shall establish procedures and forms by which 4464
applicants may apply for a grant, a competitive process for 4465
ranking applicants and awarding the grants, and procedures for 4466

distributing grants. The procedures shall require each applicant 4467
to do all of the following: 4468

(1) Describe how the grant will be used to integrate 4469
organizational preparedness with broader state and local 4470
preparedness efforts; 4471

(2) Submit a vulnerability assessment conducted by 4472
experienced security, law enforcement, or military personnel, 4473
and a description of how the grant will be used to address the 4474
vulnerabilities identified in the assessment. 4475

(C) Prior to the awarding of any funds under this section, 4476
the Director of Public Safety shall consult and share 4477
preliminary funding recommendations with the Chancellor. 4478

(D) Any grant submission that is created under this 4479
section that is determined to be a security record as defined in 4480
section 149.433 of the Revised Code is not a public record under 4481
section 149.43 of the Revised Code and is not subject to 4482
mandatory release or disclosure under that section. 4483

(E) Upon the completion of the application and review 4484
process as defined in division (B) of this section, the 4485
Chancellor shall seek the approval of the Controlling Board to 4486
transfer appropriation to any institution receiving an award 4487
under this section. 4488

(F) As used in this section: 4489

(1) "Eligible security improvements" means a physical 4490
security enhancement, equipment, or inspection and screening 4491
equipment included on the Authorized Equipment List published by 4492
the United States Department of Homeland Security that is also 4493
within the definition of "costs of capital facilities" under 4494
section 151.01 of the Revised Code. 4495

(2) "State institutions of higher education" has the same meaning as in section 3345.011 of the Revised Code. 4496
4497

Section 207.02. 4498

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1 2 3

A	BTC BELMONT TECHNICAL COLLEGE		
B	Higher Education Improvement Fund (Fund 7034)		
C	C36809	Industrial Trades Center	\$945,282
D	TOTAL Higher Education Improvement Fund		\$945,282
E	TOTAL ALL FUNDS		\$945,282

Section 207.03. 4500

4501

1 2 3

A	BGU BOWLING GREEN STATE UNIVERSITY		
B	Higher Education Improvement Fund (Fund 7034)		
C	C24076	Critical Infrastructure Rehabilitation - Mechanical, Electrical, and Plumbing	\$4,830,402
D	C24077	Critical Infrastructure Rehabilitation - Roofing and Building Envelope	\$2,055,490

E	C24078	Academic Building Rehabilitation - Applied Sciences	\$3,391,559
F	C24079	Critical Infrastructure Rehabilitation - Technology-Wired Network	\$6,000,000
G	C24080	Academic Building Infrastructure and Space Rehabilitation - Firelands	\$800,000
H	C24081	Bowling Green Forensic DNA Analysis Laboratory	\$250,000
I	C24082	Bowling Green CAD System	\$1,100,000
J	TOTAL Higher Education Improvement Fund		\$18,427,451
K	TOTAL ALL FUNDS		\$18,427,451

Section 207.04.

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A COT CENTRAL OHIO TECHNICAL COLLEGE

B Higher Education Improvement Fund (Fund 7034)

C C36905 Founders/Hopewell Hall Renovations \$500,000

D C36929 Reese Center Boiler and Chiller \$500,000
Replacement - Newark

E C36930 Evans Hall Renovation \$1,531,117

F	TOTAL Higher Education Improvement Fund	\$2,531,117
G	TOTAL ALL FUNDS	\$2,531,117

Section 207.05. 4504

4505

1 2 3

A CSU CENTRAL STATE UNIVERSITY

B Higher Education Improvement Fund (Fund 7034)

C	C25500	Basic Renovations	\$755,599
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D	C25527	HVAC Upgrades and Improvements	\$600,000
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E	C25533	Information Technology - Cable and Fiber Project	\$500,000
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F	C25534	Roof Repair and Water Intrusion	\$1,938,273
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G	C25535	Community STE[A]M Academy - Xenia	\$175,000
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H	C25536	Central State University Center for Health and Wellness	\$500,000
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I	C25537	YWCA Dayton - Huber Heights Campus	\$500,000
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J	TOTAL Higher Education Improvement Fund	\$4,968,872
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K	TOTAL ALL FUNDS	\$4,968,872
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Section 207.06. 4506

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	1	2	3
A	CTC CINCINNATI STATE COMMUNITY COLLEGE		
B	Higher Education Improvement Fund (Fund 7034)		
C	C36140	Main Building Renovations	\$1,500,000
D	C36141	IT System Upgrades	\$3,600,000
E	C36143	Training and Education Infrastructure Upgrades	\$1,053,361
F	C36148	Growing Beyond Hunger	\$500,000
G	C36149	La Soupe Basement Expansion	\$150,000
H	TOTAL Higher Education Improvement Fund		\$6,803,361
I	TOTAL ALL FUNDS		\$6,803,361

Section 207.07.

4508

4509

	1	2	3
A	CLT CLARK STATE COMMUNITY COLLEGE		
B	Higher Education Improvement Fund (Fund 7034)		
C	C38527	Rhodes Hall and Applied Science Center Renovation	\$3,258,997

D	C38534	Community Health Partners Musculoskeletal Institute Center of Excellence	\$125,000
E	TOTAL Higher Education Improvement Fund		\$3,383,997
F	TOTAL ALL FUNDS		\$3,383,997

Section 207.08. 4510

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A	CLS CLEVELAND STATE UNIVERSITY		
B	Higher Education Improvement Fund (Fund 7034)		
C	C26083	Science Research Building Renovation and Expansion	\$5,000,000
D	C26094	Anatomy Laboratory Renovation	\$3,000,000
E	C26095	Music and Communications Building Roof Replacement	\$3,700,000
F	C26096	Rhodes Tower Renewal Phase I	\$3,400,000
G	C26097	Electrical Equipment Upgrade	\$1,492,597
H	C26098	MetroHealth Senior Health and Wellness Center	\$450,000
I	C26099	MacDonald Women's Hospital Healthy	\$200,000

		Women Initiative	
J	C260A1	United Way of Greater Cleveland Building Renovations	\$150,000
K	C260A2	Kenmore Commons Improvements	\$150,000
L	C260A3	Goodwill Industries Training Center	\$50,000
M	C260A4	UH Perrico Health Center Rainbow Babies	\$750,000
N		TOTAL Higher Education Improvement Fund	\$18,342,597
O		TOTAL ALL FUNDS	\$18,342,597

Section 207.09. 4512

4513

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A		CTI COLUMBUS STATE COMMUNITY COLLEGE	
B		Higher Education Improvement Fund (Fund 7034)	
C	C38435	Student Success Renovations	\$5,600,000
D	C38437	Building Infrastructure Repairs	\$9,529,718
E	C38449	Gravity Phase II	\$75,000
F	C38454	Goodwill Columbus	\$500,000
G	C38455	Girl Scouts of Ohio's Heartland STEM	\$1,500,000

and Leadership Immersion Campus

H	C38458	Madison County Fire Training Program	\$150,000
I	TOTAL Higher Education Improvement Fund		\$17,354,718
J	TOTAL ALL FUNDS		\$17,354,718

Section 207.10. 4514

4515

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A	CCC CUYAHOGA COMMUNITY COLLEGE		
B	Higher Education Improvement Fund (Fund 7034)		
C	C37800	Basic Renovations	\$10,118,318
D	C37852	East Campus Exterior Plaza	\$5,200,000
E	C37866	University Settlement Broadway Rising Project	\$150,000
F	C37867	The Lyric Center	\$75,000
G	C37868	Greater Cleveland Foodbank	\$750,000
H	C37869	Shoes and Clothes for Kids	\$175,000
I	C37870	West Side Catholic Center - Housing Self-Sufficiency Program	\$150,000
J	C37871	The Cleveland Institute of Art	\$550,000

K	C37872	Construction Based Trades Academy	\$200,000
L	C37873	Medina Christian Academy Capital Expansion Phase II	\$300,000
M	TOTAL Higher Education Improvement Fund		\$17,668,318
N	TOTAL ALL FUNDS		\$17,668,318

Section 207.11.

4516

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A	JTC EASTERN GATEWAY COMMUNITY COLLEGE		
B	Higher Education Improvement Fund (Fund 7034)		
C	C38600	Basic Renovations	\$360,134
D	C38628	HVAC/Plumbing Maintenance - Steubenville	\$1,000,000
E	C38629	HVAC/Plumbing Maintenance - Youngstown	\$350,000
F	C38630	Dental Laboratory Renovation	\$650,000
G	C38631	Ohio Hills Quaker City Health Center	\$100,000
H	C38632	Lowellville Community Literacy Workforce and Cultural Center	\$650,000

I	C38633	Brite Energy Innovators	\$500,000
J	TOTAL Higher Education Improvement Fund		\$3,610,134
K	TOTAL ALL FUNDS		\$3,610,134

Section 207.12. 4518

4519

1 2 3

A	ESC EDISON STATE COMMUNITY COLLEGE		
B	Higher Education Improvement Fund (Fund 7034)		
C	C39019	Parking Lot Resurfacing	\$300,000
D	C39022	Classroom and Laboratory Renovation	\$250,000
E	C39026	Convocation Center Expansion	\$800,000
F	C39027	North Hall Window Replacement	\$420,000
G	C39028	Elevator Upgrades	\$123,489
H	TOTAL Higher Education Improvement Fund		\$1,893,489
I	TOTAL ALL FUNDS		\$1,893,489

Section 207.13. 4520

4521

	1	2	3
A	HTC HOCKING TECHNICAL COLLEGE		
B	Higher Education Improvement Fund (Fund 7034)		
C	C36300	Basic Renovations	\$950,828
D	C36337	Firing Range and Classroom Renovations	\$150,000
E	C36338	Security Lighting	\$400,000
F	C36339	Parking Lot Improvements	\$1,000,000
G	TOTAL Higher Education Improvement Fund		\$2,500,828
H	TOTAL ALL FUNDS		\$2,500,828

Section 207.14.

4522

4523

	1	2	3
A	LTC JAMES RHODES STATE COLLEGE		
B	Higher Education Improvement Fund (Fund 7034)		
C	C38100	Basic Renovations	\$399,525
D	C38127	Public Service Building HVAC	\$492,640
E	C38128	Parking Lot Improvements	\$150,000
F	C38129	Technology Infrastructure Upgrades	\$1,000,000

G	C38130	Classroom and Laboratory Space Renovations	\$300,000
H	C38131	Putnam YMCA	\$158,000
I	C38132	Apollo Regional Training Safety Program	\$2,500,000
J	TOTAL Higher Education Improvement Fund		\$5,000,165
K	TOTAL ALL FUNDS		\$5,000,165

Section 207.15.

4524

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A KSU KENT STATE UNIVERSITY

B Higher Education Improvement Fund (Fund 7034)

C C270H2 Founders Hall HVAC Upgrades -
Tuscarawas \$500,000

D C270I7 Library Asbestos Abatement and
Restroom Installation - Ashtabula \$550,000

E C270K3 Critical Deferred Maintenance-Kent \$1,550,000

F C270K4 Campus ADA Improvements-Kent \$1,000,000

G C270K5 Fine Arts Building Roof Replacement
Phase II and Library Ceiling \$900,000

		Replacement	
H	C270K7	Nursing Skills Laboratory Renovation- Geauga	\$450,000
I	C270L8	Blossom Music Center	\$1,500,000
J	C270M6	Front Campus Chiller Plant and Loop- Kent	\$7,500,000
K	C270M7	CAED Beall Hall 2nd Floor Rehabilitation-Kent	\$6,500,000
L	C270M8	Cunningham Hall Deferred Maintenance Phase II-Kent	\$3,075,000
M	C270M9	Library-Theater Building Roof Replacement-Trumbull	\$500,000
N	C270N1	Main Classroom Rooftop Unit Replacement Phase I-Salem	\$475,000
O	C270N2	Academic Buildings IT Network Access Enhancement-Kent	\$3,588,475
P	C270N3	Ashland County Airport Authority Terminal and Flight School Project	\$150,000
Q	C270N4	East Liverpool Athletic Center	\$200,000
R	C270N5	Severance Music Center	\$500,000
S	C270N6	Kulas Hall Renovation - Cleveland Institute of Music	\$500,000

T	C270N7	SAM Center Upgrades	\$50,000
U	C270N8	Junior Achievement North Central Ohio Building	\$250,000
V	C270N9	STEM Center of Excellence	\$250,000
W	C27002	Shaw Jewish Community Center	\$75,000
X	C27003	Purinton Hall Renovations - East Liverpool	\$300,000
Y	TOTAL Higher Education Improvement Fund		\$30,363,475
Z	TOTAL ALL FUNDS		\$30,363,475

Section 207.16.

4526

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A	LCC LAKELAND COMMUNITY COLLEGE		
B	Higher Education Improvement Fund (Fund 7034)		
C	C37919	Engineering Building Renovations	\$4,000,000
D	C37922	Existing Teaching and Teaching Support Space Renovations	\$362,721
E	C27931	Helen Rockwell Morley Memorial Music Building	\$400,000

F	C37932	Alliance Working Together Northeast Ohio Transformation Training Center	\$500,000
G	C37933	Auburn Career Center Public Safety Training Grounds	\$350,000
H	TOTAL Higher Education Improvement Fund		\$5,612,721
I	TOTAL ALL FUNDS		\$5,612,721

Section 207.17. 4528

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A	LOR LORAIN COMMUNITY COLLEGE		
B	Higher Education Improvement Fund (Fund 7034)		
C	C38324	Business Building	\$1,007,604
D	C38325	Spitzer Conference Center	\$2,519,009
E	C38334	Parking Lot Improvements	\$3,022,811
F	C38335	Lake Erie Council - Boys Scouts of America Beaumont Scout Camp	\$350,000
G	C38336	South Lorain Education and Wellness Center	\$350,000
H	C38337	City of Avon Fire Training Tower Facility	\$100,000

I	TOTAL Higher Education Improvement Fund	\$7,349,424
J	TOTAL ALL FUNDS	\$7,349,424

Section 207.18. 4530

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A MTC MARION TECHNICAL COLLEGE

B Higher Education Improvement Fund (Fund 7034)

C	C35916	Bryson Hall Renovations	\$900,000
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D	C35919	Library Plaza and Pond Edge Redesign	\$200,000
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E	C35920	Campus Library Upgrades	\$576,690
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F	TOTAL Higher Education Improvement Fund	\$1,676,690
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G	TOTAL ALL FUNDS	\$1,676,690
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Section 207.19. 4532

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A MUN MIAMI UNIVERSITY

B Higher Education Improvement Fund (Fund 7034)

C	C28501	Early College Academy at Miami University	\$75,000
D	C28504	College@ELM Innovation and Workforce Development Center at Miami University	\$500,000
E	C28528	Bachelor Hall Renovation	\$22,311,930
F	TOTAL Higher Education Improvement Fund		\$22,886,930
G	TOTAL ALL FUNDS		\$22,886,930
Section 207.20.			4534

4535

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A	NCC NORTH CENTRAL TECHNICAL COLLEGE		
B	Higher Education Improvement Fund (Fund 7034)		
C	C38000	Basic Renovations	\$79,106
D	C38029	Fallerius Center Basic Renovations	\$976,000
E	C38030	IT Equipment Upgrades	\$660,000
F	C38031	IT Infrastructure Upgrades	\$183,000
G	TOTAL Higher Education Improvement Fund		\$1,898,106
H	TOTAL ALL FUNDS		\$1,898,106
Section 207.21.			4536

4537

	1	2	3
A	NEM NORTHEAST OHIO MEDICAL UNIVERSITY		
B	Higher Education Improvement Fund (Fund 7034)		
C	C30550	Gross Anatomy Laboratory - HVAC Duct Work System Replacement	\$700,000
D	C30551	Building D Roof Replacement	\$653,631
E	C30552	Air Handling Unit #8 and Terminal Boxes Replacement	\$400,000
F	C30553	Mansfield Regional Behavioral Center	\$400,000
G	C30554	Cleveland Clinic Mercy Hospital Cancer Center	\$500,000
H	C30555	Akron Children's Rehabilitation Services	\$150,000
I	TOTAL Higher Education Improvement Fund		\$2,803,631
J	TOTAL ALL FUNDS		\$2,803,631

Section 207.22.

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	1	2	3
A	NTC NORTHWEST STATE COMMUNITY COLLEGE		
B	Higher Education Improvement Fund (Fund 7034)		

C	C38200	Basic Renovations	\$2,420,281
D	TOTAL Higher Education Improvement Fund		\$2,420,281
E	TOTAL ALL FUNDS		\$2,420,281

Section 207.23. 4540

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1 2 3

A	OSU OHIO STATE UNIVERSITY		
B	Higher Education Improvement Fund (Fund 7034)		
C	C315BR	Emergency Generators	\$1,000,000
D	C315DM	Roof Repair and Replacements	\$4,800,000
E	C315DN	Fire System Replacements	\$3,500,000
F	C315DP	HVAC Repair and Replacements	\$3,200,000
G	C315DQ	Elevator Safety Repairs and Replacements	\$2,800,000
H	C315DR	Infrastructure Improvements	\$1,000,000
I	C315DS	Building Envelope Repair	\$398,701
J	C315DT	Plumbing Repair	\$3,300,000
K	C315DU	Road/Bridge Improvements	\$2,000,000

L	C315FD	Electrical Repairs	\$2,400,000
M	C315GL	Founders Hall Renovations - Newark	\$1,200,000
N	C315GY	Campbell Hall Renovations/Addition	\$20,000,000
O	C315GZ	Biomedical and Materials Engineering Complex	\$22,500,000
P	C315HQ	Knox County Regional Airport	\$150,000
Q	C315IE	Galvin Hall Renovations-Lima	\$1,052,600
R	C315IF	Reed Hall Theatre Renovation-Lima	\$340,000
S	C315IG	Public Service Building HVAC-Lima	\$307,400
T	C315IH	Eisenhower Elevators-Mansfield	\$250,000
U	C315II	Roof Improvements-Mansfield	\$320,000
V	C315IJ	Building HVAC Controls-Mansfield	\$500,000
W	C315IK	Bike and Pedestrian Life Safety- Mansfield	\$630,000
X	C315IL	LED Light Conversions-Marion	\$200,000
Y	C315IM	Library Masonry Improvements-Marion	\$150,000
Z	C315IN	Pond Bank/Bridge Renovation-Marion	\$200,000
AA	C315IO	Library Roof Upgrades-Marion	\$550,000
AB	C315IP	Boiler Replacement-Marion	\$600,000

AC	C315IQ	Reese Center Boiler/Chiller Replacement-Newark	\$500,000
AD	C315IR	Boiler Replacement-Wooster	\$6,000,000
AE	C315IS	Ronald McDonald House of Central Ohio	\$2,250,000
AF	C315IT	Culture Markets	\$50,000
AG	C315IU	Upper Arlington Community Center	\$450,000
AH	C315IV	Kitchen of Life	\$450,000
AI	C315IW	Zora's House	\$600,000
AJ	C315IX	Highland Youth Garden's Center	\$50,000
AK	C315IY	East Side Dental Clinic	\$250,000
AL	C315JA	Pickaway County Community Foundation Children's Museum	\$200,000
AM	C315JB	Automotive and Mobility Innovation Center Smart Corridor	\$200,000
AN	C315JC	Negev Foundation - Smart Water Stations	\$110,000
AO	TOTAL	Higher Education Improvement Fund	\$84,458,701
AP	TOTAL	ALL FUNDS	\$84,458,701

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	1	2	3
A		OHU OHIO UNIVERSITY	
B		Higher Education Improvement Fund (Fund 7034)	
C	C30075	Infrastructure Improvements	\$3,532,952
D	C30136	Building Envelope Restorations	\$1,200,000
E	C30157	Building and Safety System Improvements	\$9,306,148
F	C30158	Academic Space Improvements	\$8,433,948
G	C30171	Campus Infrastructure Improvements - Regional Campuses	\$4,507,100
H	C30179	Building Exterior Improvements -Regional Campuses	\$475,000
I	C30180	Fairfield County Workforce Center	\$500,000
J	C30181	Lancaster Festival Upgrades	\$100,000
K	C30182	Somerset Builders Club	\$250,000
L	C30183	MOV2GO Foundation Facility Expansion	\$50,000
M		TOTAL Higher Education Improvement Fund	\$28,355,148
N		TOTAL ALL FUNDS	\$28,355,148

Section 207.25.

4544

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	1	2	3
A	OTC OWENS COMMUNITY COLLEGE		
B	Higher Education Improvement Fund (Fund 7034)		
C	C38830	Transportation Technology Building Renovation	\$750,000
D	C38834	HVAC Renovation and Replacement	\$1,400,000
E	C38835	Roof Renovations	\$800,000
F	C38847	School of Nursing and Health Sciences Renovation	\$1,500,000
G	C38848	Findlay Education Center Renovations	\$750,000
H	C38849	Alumni Hall Renovations	\$806,141
I	C38850	Findlay YMCA Child Development Center for Excellence	\$1,000,000
J	TOTAL Higher Education Improvement Fund		\$7,006,141
K	TOTAL ALL FUNDS		\$7,006,141

Section 207.26.

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	1	2	3
A	RGC RIO GRANDE COMMUNITY COLLEGE		

B	Higher Education Improvement Fund (Fund 7034)		
C	C35600	Basic Renovations	\$1,250,610
D	C35628	Rio Grande Community College Agricultural Program	\$250,000
E	C35629	Rio Grande Community College Expansion	\$500,000
F	TOTAL Higher Education Improvement Fund		\$2,000,610
G	TOTAL ALL FUNDS		\$2,000,610

Section 207.27.

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A SSC SHAWNEE STATE UNIVERSITY

B	Higher Education Improvement Fund (Fund 7034)		
C	C32400	Basic Renovations	\$3,643,949
D	C32439	Shawnee State University Campus Gateway and Innovation District	\$200,000
E	TOTAL Higher Education Improvement Fund		\$3,843,949
F	TOTAL ALL FUNDS		\$3,843,949

Section 207.28.

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	1	2	3
A		SCC SINCLAIR COMMUNITY COLLEGE	
B		Higher Education Improvement Fund (Fund 7034)	
C	C37745	Advanced Manufacturing and Skilled Trades Training Hubs	\$5,000,000
D	C37759	Fire Sprinkler System	\$4,000,000
E	C37760	Roof Replacements	\$200,000
F	C37761	Utility Tunnel Restoration	\$1,861,114
G	C37762	East End Family Service Hub	\$450,000
H	C37763	Aircraft Mechanic Training Center	\$250,000
I	C37764	Greater West Dayton Incubator	\$300,000
J	C37765	Sinclair Community College/Premier Health Partners Center for Nursing Excellence	\$375,000
K	C37766	Boys and Girls Club of Dayton	\$500,000
L	C37767	Dayton Riverview Pantry	\$600,000
M		TOTAL Higher Education Improvement Fund	\$13,536,114
N		TOTAL ALL FUNDS	\$13,536,114

Section 207.29.

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	1	2	3
A	SOC SOUTHERN STATE COMMUNITY COLLEGE		
B	Higher Education Improvement Fund (Fund 7034)		
C	C32200	Basic Renovations	\$1,732,158
D	C32231	GRIT Chesapeake Community Center	\$750,000
E	C32232	Ohio Christian University Organic Chemistry Laboratories	\$150,000
F	TOTAL Higher Education Improvement Fund		\$2,632,158
G	TOTAL ALL FUNDS		\$2,632,158

Section 207.30.

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	1	2	3
A	STC STARK TECHNICAL COLLEGE		
B	Higher Education Improvement Fund (Fund 7034)		
C	C38900	Basic Renovation	\$2,653,556
D	C38921	HVAC Repair and Replacements	\$550,000
E	C38924	Parking Lot Resurfacing	\$990,000
F	C38937	21st Century Campus Digital	\$795,000

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	1	2	3
A	UAK UNIVERSITY OF AKRON		
B	Higher Education Improvement Fund (Fund 7034)		
C	C25000	Basic Renovations	\$4,136,558
D	C25069	Campus Hardscape	\$3,500,000
E	C25079	Campus Infrastructure Improvements	\$3,250,000
F	C25097	Polsky Arts Center	\$4,500,000
G	C25098	Central Hower Renovation	\$2,200,000
H	TOTAL Higher Education Improvement Fund		\$17,586,558
I	TOTAL ALL FUNDS		\$17,586,558

Section 207.33.

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	1	2	3
A	UCN UNIVERSITY OF CINCINNATI		
B	Higher Education Improvement Fund (Fund 7034)		
C	C26678	Muntz Hall - Blue Ash	\$5,500,000
D	C266B5	McDonough Hall and Student Services Building Roofs-Clermont	\$1,250,000

E	C266C7	Old Chemistry Rehabilitation	\$29,052,243
F	C266C8	Rieveschl Hall Renovation Final Phase	\$4,000,000
G	C266C9	UC Health GME Family Medicine Center	\$500,000
H	C266D1	Sharonville Convention Center Exhibit Hall Expansion Project	\$600,000
I	C266D2	One Building, Thriving Families	\$650,000
J	C266D3	Rockwern Academy Makerspace and STEAM Laboratory	\$75,000
K	C266D4	Ronald McDonald House of Dayton	\$750,000
L	TOTAL	Higher Education Improvement Fund	\$42,377,243
M	TOTAL	ALL FUNDS	\$42,377,243

Section 207.34.

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A	UTO UNIVERSITY OF TOLEDO		
B	Higher Education Improvement Fund (Fund 7034)		
C	C34073	Mechanical System Improvements	\$1,500,000
D	C34080	Building Envelope/Weatherproofing	\$1,500,000
E	C34094	Electrical System Enhancements	\$1,500,000

F	C34097	North Engineering Laboratory/Classroom Renovations	\$10,000,000
G	C340A7	Underground Utility Infrastructure Improvements	\$1,500,000
H	C340C4	Roads, Bridges, and Walkways	\$1,500,000
I	C340C5	West Mall Hardscape Improvements	\$1,000,000
J	C340C6	Space Replacement/Consolidation	\$1,024,898
K	C340C7	Toledo Innovation Center	\$450,000
L	C340C8	Broadway Corridor Business Incubator	\$500,000
M	TOTAL Higher Education Improvement Fund		\$20,474,898
N	TOTAL ALL FUNDS		\$20,474,898

Section 207.35. 4564

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A	WTC WASHINGTON STATE COMMUNITY COLLEGE		
B	Higher Education Improvement Fund (Fund 7034)		
C	C35800	Basic Renovations	\$1,234,571
D	TOTAL Higher Education Improvement Fund		\$1,234,571
E	TOTAL ALL FUNDS		\$1,234,571

Section 207.36.

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A	WSU WRIGHT STATE UNIVERSITY		
B	Higher Education Improvement Fund (Fund 7034)		
C	C27570	Envelope Repairs	\$1,500,000
D	C27578	University Safety Initiative	\$3,100,000
E	C27582	Campus Paving and Grounds	\$1,000,000
F	C27585	Campus Energy Efficiency and Controls	\$4,000,000
G	C27594	Health College Renovations	\$1,000,000
H	C275A2	Lake Campus Infrastructure	\$1,100,000
I	C275A3	Technology Infrastructure Upgrades	\$1,364,300
J	C275A4	USAF Research Partnership	\$250,000
K	C275A5	Wright State University Archives Facilities Upgrade Project	\$100,000
L	C275A6	Infinity Labs Power House	\$250,000
M	C275A7	Northwest Health and Wellness Campus	\$200,000
N	C275A8	Village of Camden Technology Center	\$175,000

O	TOTAL Higher Education Improvement Fund	\$14,039,300
P	TOTAL ALL FUNDS	\$14,039,300

Section 207.37. 4568

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A YSU YOUNGSTOWN STATE UNIVERSITY

B Higher Education Improvement Fund (Fund 7034)

C	C34560	Campus Roof Replacements	\$2,500,000
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D	C34561	Building Envelope Renovations	\$2,000,000
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E	C34574	Cushwa Hall Allied Health Renovations	\$1,000,000
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F	C34575	Building Exterior Door and Window Replacements	\$1,750,000
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G	C34576	Garfield Building Renovations	\$1,500,000
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H	C34577	Emergency Generator Upgrades	\$1,000,000
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I	C34578	STEM Science Laboratory Renovations	\$806,247
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J	C34579	Utica Shale Academy	\$300,000
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K	C34580	Youngstown Flying High	\$400,000
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L	C34582	Canfield Innovative Energy and Technology Workforce Training Center	\$250,000
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M	TOTAL Higher Education Improvement Fund	\$11,506,247
N	TOTAL ALL FUNDS	\$11,506,247

Section 207.38. 4570

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A	MAT ZANE STATE COLLEGE	
B	Higher Education Improvement Fund (Fund 7034)	
C	C36217 Parking/Walkway Improvements	\$562,776
D	C36218 Zanesville Campus Renovations	\$482,477
E	C36229 Advanced Science and Technology Center Building Facade Improvements	\$600,000
F	C36230 Mid-East Career and Technology Centers	\$300,000
G	C36231 Muskingum University Boyd Science Center	\$250,000
H	TOTAL Higher Education Improvement Fund	\$2,195,253
I	TOTAL ALL FUNDS	\$2,195,253

Section 207.41. For all appropriations in this act from 4572
the Higher Education Improvement Fund (Fund 7034) or the Higher 4573
Education Improvement Taxable Fund (Fund 7024) that require 4574

local funds to be contributed by any state-supported or state- 4575
assisted institution of higher education, the Department of 4576
Higher Education shall not recommend that any funds be released 4577
until the recipient institution demonstrates to the Department 4578
of Higher Education and the Office of Budget and Management that 4579
the local funds contribution requirement has been secured or 4580
satisfied. The local funds shall be in addition to the 4581
appropriations in this act. 4582

Section 207.42. None of the capital appropriations in this 4583
act for state-supported or state-assisted institutions of higher 4584
education shall be expended until the particular appropriation 4585
has been recommended for release by the Department of Higher 4586
Education and released by the Director of Budget and Management 4587
or the Controlling Board. Either the institution concerned, or 4588
the Department of Higher Education with the concurrence of the 4589
institution concerned, may initiate the request to the Director 4590
of Budget and Management or the Controlling Board for the 4591
release of the particular appropriation. 4592

Section 207.43. (A) No capital appropriations in this act 4593
made from the Higher Education Improvement Fund (Fund 7034) or 4594
the Higher Education Improvement Taxable Fund (Fund 7024) shall 4595
be released for planning or for improvement, renovation, 4596
construction, or acquisition of capital facilities if the 4597
institution of higher education or the state does not own the 4598
real property on which the capital facilities are or will be 4599
located. This restriction does not apply in any of the following 4600
circumstances: 4601

(1) The institution has a long-term (at least twenty 4602
years) lease of, or other interest (such as an easement) in, the 4603
real property. 4604

(2) The Department of Higher Education certifies to the Controlling Board that undue delay will occur if planning does not proceed while the property or property interest acquisition process continues. In this case, funds may be released upon approval of the Controlling Board to pay for planning through the development of schematic drawings only.

(3) In the case of an appropriation for capital facilities that, because of their unique nature or location, will be owned or will be part of facilities owned by a separate nonprofit organization or public body and will be made available to the institution of higher education for its use or benefit, the nonprofit organization or public body either owns or has a long-term (at least twenty years) lease of the real property or other capital facility to be improved, renovated, constructed, or acquired and has entered into a joint or cooperative use agreement with the institution of higher education that meets the requirements of division (C) of this section.

(B) Any appropriations that require cooperation between a technical college and a branch campus of a university may be released by the Controlling Board upon recommendation by the Department of Higher Education that the facilities proposed by the institutions are:

(1) The result of a joint planning effort by the university and the technical college, satisfactory to the Department of Higher Education;

(2) Facilities that will meet the needs of the region in terms of technical and general education, taking into consideration the totality of facilities that will be available after the completion of the projects;

(3) Planned to permit maximum joint use by the university 4634
and technical college of the totality of facilities that will be 4635
available upon their completion; and 4636

(4) To be located on or adjacent to the branch campus of 4637
the university. 4638

(C) The Department of Higher Education shall adopt and 4639
maintain rules regarding the release of moneys from all the 4640
appropriations for capital facilities for all state-supported or 4641
state-assisted institutions of higher education. In the case of 4642
capital facilities referred to in division (A) (3) of this 4643
section, the joint or cooperative use agreements shall include, 4644
as a minimum, provisions that: 4645

(1) Specify the extent and nature of that joint or 4646
cooperative use, extending for not fewer than twenty years, with 4647
the value of such use or benefit or right to use to be, as is 4648
determined by the parties and approved by the Department of 4649
Higher Education, reasonably related to the amount of the 4650
appropriations; 4651

(2) Provide for pro rata reimbursement to the state should 4652
the arrangement for joint or cooperative use be terminated prior 4653
to the expiration of its full term; 4654

(3) Provide that procedures to be followed during the 4655
capital improvement process will comply with appropriate 4656
applicable state statutes and rules, including the provisions of 4657
this act; and 4658

(4) Provide for payment or reimbursement to the 4659
institution of its administrative costs incurred as a result of 4660
the facilities project, not to exceed 1.5 per cent of the 4661
appropriated amount. 4662

(D) Upon the recommendation of the Department of Higher Education, the Controlling Board may approve the transfer of appropriations for projects requiring cooperation between institutions from one institution to another institution with the approval of both institutions.

(E) Notwithstanding section 127.14 of the Revised Code, the Controlling Board, upon the recommendation of the Department of Higher Education, may transfer amounts appropriated to the Department of Higher Education to accounts of state-supported or state-assisted institutions created for that same purpose.

Section 207.44. The Ohio Public Facilities Commission is hereby authorized to issue and sell, in accordance with Section 2n of Article VIII, Ohio Constitution, and Chapter 151. and particularly sections 151.01 and 151.04 of the Revised Code, original obligations in an aggregate principal amount not to exceed \$402,000,000 in addition to the original issuance of obligations heretofore authorized by prior acts of the General Assembly. These authorized obligations shall be issued, subject to applicable constitutional and statutory limitations, as needed to provide sufficient moneys to the credit of the Higher Education Improvement Fund (Fund 7034) and the Higher Education Improvement Taxable Fund (Fund 7024) to pay costs of capital facilities for state-supported and state-assisted institutions of higher education.

Section 207.45. The requirements of Chapters 123. and 153. of the Revised Code, with respect to the powers and duties of the Executive Director of the Ohio Facilities Construction Commission as they relate to the procedure and awarding of contracts for capital improvement projects, and the requirements of section 127.16 of the Revised Code, with respect to the

Controlling Board, do not apply to projects of community college districts and technical college districts. 4693
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Section 207.46. Those institutions locally administering capital improvement projects pursuant to sections 3345.50 and 3345.51 of the Revised Code may: 4695
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(A) Establish charges for recovering costs directly related to project administration as defined by the Executive Director of the Ohio Facilities Construction Commission. The Ohio Facilities Construction Commission, in consultation with the Office of Budget and Management, shall review and approve these administrative charges when the charges are in excess of 1.5 per cent of the total construction budget, provided that total administrative charges paid by the state do not exceed four per cent of the state's contribution to the total construction budget. 4698
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(B) Seek reimbursement from state capital appropriations to the institution for the in-house design services performed by the institution for the capital projects. Acceptable charges are limited to design document preparation work that is done by the institution. These reimbursable design costs shall be shown as "A/E fees" within the project's budget that is submitted to the Controlling Board or the Director of Budget and Management as part of a request for release of funds. The reimbursement for in-house design shall not exceed seven per cent of the estimated construction cost. 4708
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Section 207.47. TRANSFERS OF HIGHER EDUCATION CAPITAL APPROPRIATIONS 4718
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The Director of Budget and Management may as necessary to maintain the exclusion from the calculation of gross income for 4720
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federal income taxation purposes under the "Internal Revenue Code of 1986," 100 Stat. 2085, 26 U.S.C. 1 et seq., with respect to obligations issued to fund projects appropriated from the Higher Education Improvement Fund: 4722
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(A) Transfer appropriations between the Higher Education Improvement Fund and the Higher Education Improvement Taxable Fund; 4726
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(B) Create new appropriation items within the Higher Education Improvement Taxable Fund and make transfers of appropriations to them for projects originally funded from appropriations made from the Higher Education Improvement Fund. 4729
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The projects that are funded under new appropriation items created in this manner shall automatically be designated as specific for purposes of section 126.14 of the Revised Code. 4733
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Section 209.10. 4736

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A		ETC BROADCAST EDUCATIONAL MEDIA COMMISSION	
B		Higher Education Improvement Fund (Fund 7034)	
C	C37406	Network Operations Center Upgrades	\$1,097,110
D	C37410	Ohio Radio Reading Services	\$26,726
E	C37424	Television and Radio Equipment Replacement - Emergency Communications	\$2,091,583

F	C37425	New WYSO Headquarters	\$300,000
G		TOTAL Higher Education Improvement Fund	\$3,515,419
H		TOTAL ALL FUNDS	\$3,515,419

Section 211.10. 4738

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A		CSR CAPITOL SQUARE REVIEW AND ADVISORY BOARD	
B		Administrative Building Fund (Fund 7026)	
C	C87407	Statehouse Repair/Improvements	\$20,117,000
D	C87412	Capitol Square Security	\$2,583,000
E	C87419	Statehouse Audio System Replacement	\$1,155,000
F		TOTAL Administrative Building Fund	\$23,855,000
G		TOTAL ALL FUNDS	\$23,855,000

Section 213.10. 4740

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1 2 3

A DAS DEPARTMENT OF ADMINISTRATIVE SERVICES

B	Building Improvement Fund (Fund 5KZ0)		
C	C10035	Building Improvement	\$45,436,000
D	TOTAL Building Improvement Fund		\$45,436,000
E	Administrative Building Taxable Bond Fund (Fund 7016)		
F	C10041	MARCS - Taxable	\$16,888,000
G	C10055	Highland County MARCS Tower	\$750,000
H	C10056	BGSU Public Safety Radio System - MARCS	\$175,000
I	TOTAL Administrative Building Taxable Bond Fund		\$17,813,000
J	Administrative Building Fund (Fund 7026)		
K	C10000	Governor's Residence	\$1,436,000
L	C10020	North High Building Complex Renovation	\$14,209,000
M	C10021	Office Space Planning	\$24,907,000
N	C10034	Aronoff Center Systems Replacements and Upgrades	\$375,000
O	C10036	Rhodes Tower Renovations	\$7,131,000
P	C10038	Riffe Renovations	\$10,470,000
Q	C10042	IT Projects	\$24,345,375
R	C10051	Fleet Sustainability	\$500,000

S	TOTAL Administrative Building Fund	\$83,373,375
T	Capital IT Projects Fund (Fund 7091)	
U	C10054 Statewide IT Projects	\$33,085,524
V	TOTAL Capital IT Projects Fund	\$33,085,524
W	TOTAL ALL FUNDS	\$179,707,899

MARCS STEERING COMMITTEE AND STATEWIDE COMMUNICATIONS 4742
SYSTEM 4743

There is hereby continued a Multi-Agency Radio 4744
Communications System (MARCS) Steering Committee consisting of 4745
the designees of the Directors of Administrative Services, 4746
Public Safety, Natural Resources, Transportation, Rehabilitation 4747
and Correction, and Budget and Management, and the State Fire 4748
Marshal or the State Fire Marshal's designee. The Director of 4749
Administrative Services or the Director's designee shall chair 4750
the Committee. The Committee shall provide assistance to the 4751
Director of Administrative Services for effective and efficient 4752
implementation of MARCS as well as develop policies for the 4753
ongoing management of the system. Upon dates prescribed by the 4754
Directors of Administrative Services and Budget and Management, 4755
the MARCS Steering Committee shall report to the Directors on 4756
the progress of MARCS implementation and the development of 4757
policies related to the system. 4758

The Committee shall establish a subcommittee to represent 4759
MARCS users on the local government level. The chairperson of 4760
the subcommittee shall serve as a member of the MARCS Steering 4761
Committee. 4762

The foregoing appropriation item C10041, MARCS - Taxable, 4763
shall be used to purchase or construct the components of MARCS 4764
that are not specific to any one agency. The equipment may 4765
include, but is not limited to, computer and telecommunications 4766
equipment used for the functioning and integration of the 4767
system, communications towers, tower sites, tower equipment, and 4768
linkages among towers. The Director of Administrative Services 4769
shall, with the concurrence of the MARCS Steering Committee, 4770
determine the specific use of funds. Expenditures from this 4771
appropriation shall not be subject to Chapters 123. and 153. of 4772
the Revised Code. 4773

Section 213.20. The Treasurer of State is hereby 4774
authorized to issue and sell, in accordance with Section 2i of 4775
Article VIII, Ohio Constitution, Chapter 154. of the Revised 4776
Code, and other applicable sections of the Revised Code, 4777
original obligations in an aggregate principal amount not to 4778
exceed \$151,100,000 in addition to the original issuance of 4779
obligations heretofore authorized by prior acts of the General 4780
Assembly. These authorized obligations shall be issued, subject 4781
to applicable constitutional and statutory limitations, as 4782
needed to provide sufficient moneys to the credit of the 4783
Administrative Building Fund (Fund 7026) and the Administrative 4784
Building Taxable Bond Fund (Fund 7016) to pay costs associated 4785
with previously authorized capital facilities for the housing of 4786
branches and agencies of state government or their functions. 4787

Section 215.10. 4788

4789

A	AGR DEPARTMENT OF AGRICULTURE	
B	State Fiscal Recovery Fund (Fund 5CV3)	
C	C70031 Animal Disease Laboratory	\$71,730,000
D	TOTAL State Fiscal Recovery Fund	\$71,730,000
E	Administrative Building Fund (Fund 7026)	
F	C70007 Building and Grounds	\$1,348,000
G	C70022 Agricultural Society Facilities	\$7,289,000
H	C70023 Building #22 Laboratory Equipment	\$320,000
I	C70030 Agriculture Equipment	\$515,000
J	TOTAL Administrative Building Fund	\$9,472,000
K	Clean Ohio Agricultural Easement Fund (Fund 7057)	
L	C70009 Clean Ohio Agricultural Easement	\$12,500,000
M	TOTAL Clean Ohio Agricultural Easement	\$12,500,000
N	TOTAL ALL FUNDS	\$93,702,000

Section 215.15. AGRICULTURAL SOCIETY FACILITIES 4790

The foregoing appropriation item C70022, Agricultural 4791
Society Facilities, shall be used to support the projects listed 4792
in this section. 4793

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A	Project List	
B	Butler County Fairgrounds Grandstands	\$750,000
C	Henry County Community Event Center	\$500,000
D	Knox County Fairgrounds Expo Center	\$500,000
E	Mahoning County Agricultural Society: Canfield Fair	\$500,000
F	Feichtner Family Memorial Barn	\$450,000
G	Fairgrounds Multipurpose Facility - Warren County	\$400,000
H	Montgomery County Fairgrounds Improvements	\$400,000
I	Belmont Agricultural Center	\$375,000
J	Allen County Fair Youth Show Arena	\$310,000
K	Gallia County Fairground Relocation	\$300,000
L	Guernsey Barn and Show Arena	\$300,000
M	Perry County Agriculture Society Multi-Purpose Building	\$300,000
N	Union County Fairgrounds	\$290,000
O	Adams County Junior Fair Small Animal Facility	\$250,000
P	Geauga County Fairgrounds Multipurpose	\$250,000

	Event Center	
Q	Summit County Fairgrounds Improvements	\$250,000
R	Harrison County Agricultural Society Horse Barn	\$200,000
S	Richland County Agricultural Society Show Arena	\$200,000
T	Brown County Junior Fair Horse Arena	\$150,000
U	Columbiana County Junior Fair Agriculture and Event Center	\$100,000
V	Scioto County Agriculture Society Improvements	\$100,000
W	Richwood Fairgrounds Restrooms	\$95,000
X	Highland County Agricultural Extension Relocation	\$75,000
Y	Allen County Fair Multi-purpose Storage Building	\$60,000
Z	Ashton Event Center	\$60,000
AA	Auglaize County Fairgrounds: Piehl Family Parking Lot	\$50,000
AB	Jackson County Fairgrounds Improvements- 4H Building Project	\$40,000
AC	Paulding County Fairgrounds Lighting	\$25,000

AD	Trumbull County Agricultural and Family Education Center Repair	\$9,000
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Section 217.10.			4795
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A	COM DEPARTMENT OF COMMERCE	
B	State Fire Marshal Fund (Fund 5460)	
C	C80005 IT Infrastructure	\$1,200,000
D	C80009 Forensic Laboratory Equipment	\$575,000
E	C80023 SFM Renovations and Improvements	\$1,400,000
F	C80042 Fire Training Structure	\$18,900,000
G	TOTAL State Fire Marshal Fund	\$22,075,000
H	Administrative Building Fund (Fund 7026)	
I	C80047 Mt. Orab Fire Training Center	\$272,000
J	TOTAL Administrative Building Fund	\$272,000
K	Capital IT Projects Fund (Fund 7091)	
L	C80041 Data Analytics	\$1,400,000
M	TOTAL Capital IT Projects Fund	\$1,400,000

N	TOTAL ALL FUNDS		\$23,747,000	
	Section 219.10.			4797
				4798
	1	2	3	
A	DDD DEPARTMENT OF DEVELOPMENTAL DISABILITIES			
B	Mental Health Facilities Improvement Fund (Fund 7033)			
C	C59004	Community Assistance Projects	\$25,000,000	
D	C59034	Statewide Developmental Centers	\$22,000,000	
E	C59077	Vocational Guidance Services Workforce Center	\$300,000	
F	C59078	Christine's Hope	\$100,000	
G	C59079	Salvation Army New Community Center	\$200,000	
H	C59080	Walnut Hills Economic Empower Center Renovation	\$650,000	
I	C59081	Medina County Board of Developmental Disabilities ADA Bathroom Compliance	\$50,000	
J	C59082	Flying Horse Farms	\$350,000	
K	C59083	Pegasus Farm	\$150,000	
L	C59084	Opportunity for All Building -	\$200,000	

Community Recreation Center for the
Developmentally Disabled

M TOTAL Mental Health Facilities Improvement Fund \$49,000,000

N TOTAL ALL FUNDS \$49,000,000

COMMUNITY ASSISTANCE PROJECTS 4799

Capital appropriations in this act made from appropriation 4800
item C59004, Community Assistance Projects, may be used to 4801
provide community assistance funds for the development, 4802
purchase, construction, or renovation of facilities for day 4803
programs or residential programs that provide services to 4804
persons eligible for services from the Department of 4805
Developmental Disabilities or county boards of developmental 4806
disabilities and shall be distributed by the Department of 4807
Developmental Disabilities subject to Controlling Board 4808
approval. 4809

Section 220.10. 4810

4811

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A DOH DEPARTMENT OF HEALTH

B Capital IT Projects (Fund 7091)

C C44001 IT Equipment and Software \$9,000,000

D TOTAL Capital IT Projects Fund \$9,000,000

E TOTAL ALL FUNDS \$9,000,000

Section 221.10. 4812

4813

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A MHA DEPARTMENT OF MENTAL HEALTH AND ADDICTION SERVICES

B Mental Health Facilities Improvement Fund (Fund 7033)

C C58001 Community Assistance Projects \$50,380,139

D C58007 Infrastructure Renovations \$36,739,422

E C58048 Community Resiliency Projects \$5,000,000

F TOTAL Mental Health Facilities Improvement Fund \$92,119,561

G TOTAL ALL FUNDS \$92,119,561

Section 221.13. COMMUNITY ASSISTANCE PROJECTS 4814

The foregoing appropriation item C58001, Community 4815
Assistance Projects, may be used for facilities constructed or 4816
to be constructed pursuant to Chapter 340., 5119., 5123., or 4817
5126. of the Revised Code or the authority granted by section 4818
154.20 and other applicable sections of the Revised Code and the 4819
rules issued pursuant to those chapters and that section and 4820
shall be distributed by the Department of Mental Health and 4821
Addiction Services subject to Controlling Board approval. 4822

Of the foregoing appropriation item C58001, Community 4823
Assistance Projects, \$17,515,000 shall be used to support the 4824

projects listed in this section. 4825

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A	Project List	
B	Gracehaven-Multipurpose Building	\$2,500,000
C	Blue Line Regional Training Center	\$1,625,000
D	Bellefaire Jewish Children's Bureau Child and Youth Service Center	\$1,000,000
E	Boundless Health Campus Expansion	\$900,000
F	Lorain Nord Center	\$900,000
G	Cleveland Christian Home	\$700,000
H	Providence House East Side Campus Community Hub	\$700,000
I	Lorain County Mental Health and Primary Care Expansion	\$500,000
J	Neighborhood Alliance	\$500,000
K	Unison Health Poe Road Crisis Residential Center	\$500,000
L	Van Buren Center Restoration	\$500,000
M	Medina County Emergency Housing Shelter	\$450,000

N	Ashtabula City - Samaritan House	\$400,000
O	Refuge Residential Capacity Expansion	\$400,000
P	May Dugan Building Renovation and Expansion	\$350,000
Q	Unison Health Dorr Street Behavioral Health Residential Facility	\$350,000
R	Harriet's Hope	\$300,000
S	House of Hope	\$300,000
T	Tiffin Community Kitchen	\$300,000
U	Center for Addiction Treatment Recovery House	\$250,000
V	CHC Addiction Services	\$250,000
W	Rosemary's Babies Holloway House	\$250,000
X	Sisters of Charity Health System and Sisters of Charity Foundation of Cleveland	\$250,000
Y	TCH Outpatient Community Behavioral Health Building	\$250,000
Z	Toledo YWCA Domestic Violence Shelter	\$250,000
AA	YWCA Greater Cincinnati Domestic	\$250,000

	Violence Shelter East	
AB	Ashland Family YMCA	\$200,000
AC	Lutheran Community Services Building	\$200,000
AD	Star House	\$200,000
AE	Toledo Life Revitalization Center	\$200,000
AF	Walt Collins Veterans Housing Facility	\$200,000
AG	Washington County Boys and Girls Club	\$175,000
AH	Pathways for Women	\$150,000
AI	Square One Meigs	\$150,000
AJ	Uptown Smiles Clinical Renovations	\$125,000
AK	Anchorage Rehabilitation Phase III	\$100,000
AL	Comprehensive Health Care at the Centers, Gordon Square	\$100,000
AM	Turning Over a New Leaf in Rural Appalachian Ohio	\$100,000
AN	Women's Resource Center of Hancock County	\$100,000
AO	Y Haven	\$100,000
AP	YWCA Family Center - Columbus	\$100,000

AQ	YMCA Competitive Sports Training Facility	\$75,000
AR	YWCA Hamilton	\$75,000
AS	Cornerstone of Hope	\$50,000
AT	Harbor Crisis Stabilization Unit	\$50,000
AU	Lifecare Alliance	\$50,000
AV	Homesafe - Ashtabula	\$40,000
AW	Muskingum Behavioral Health	\$25,000
AX	Westfield Center Improvements	\$25,000

Section 221.20. The Treasurer of State is hereby 4827
authorized to issue and sell in accordance with Section 2i of 4828
Article VIII, Ohio Constitution, and Chapter 154. of the Revised 4829
Code, particularly section 154.20 and other applicable sections 4830
of the Revised Code, original obligations in an aggregate 4831
principal amount not to exceed \$75,700,000 in addition to the 4832
original issuance of obligations heretofore authorized by prior 4833
acts of the General Assembly. These authorized obligations shall 4834
be issued, subject to applicable constitutional and statutory 4835
limitations, as needed to provide sufficient moneys to the 4836
credit of the Mental Health Facilities Improvement Fund (Fund 4837
7033) to pay costs of capital facilities as defined in section 4838
154.01 of the Revised Code for mental health and addiction and 4839
developmental disability purposes. 4840

Section 223.10. 4841

	1	2	3
A	DNR DEPARTMENT OF NATURAL RESOURCES		
B	State Fiscal Recovery Fund (Fund 5CV3)		
C	C725V4	Parks - ARPA	\$137,000,000
D	C725V5	Trails - ARPA	\$15,000,000
E	C725V6	Wastewater/Water Systems - ARPA	\$50,000,000
F	TOTAL State Fiscal Recovery Fund		\$202,000,000
G	Wildlife Fund (Fund 7015)		
H	C725K9	Wildlife Area Building Development/Renovation	\$14,220,000
I	TOTAL Wildlife Fund		\$14,220,000
J	Administrative Building Fund (Fund 7026)		
K	C725D5	Fountain Square Building and Telephone Improvement	\$1,500,000
L	C725N7	District Office Renovations	\$1,100,000
M	TOTAL Administrative Building Fund		\$2,600,000
N	Ohio Parks and Natural Resources Fund (Fund 7031)		
O	C72549	Facilities Development	\$3,255,659
P	C725E1	Local Parks Projects Statewide	\$3,575,971

Q	C725E5	Project Planning	\$468,226
R	C725J0	Natural Areas/Preserves Maintenance/Facilities	\$6,300,000
S	C725K0	State Park Renovations/Upgrading	\$1,150,000
T	C725N8	Forestry Equipment	\$3,130,000
U	TOTAL Ohio Parks and Natural Resources Fund		\$17,879,856
V	Parks and Recreation Improvement Fund (Fund 7035)		
W	C725A0	State Parks, Campgrounds, Lodges, Cabins	\$125,807,774
X	C725C4	Muskingum River Lock and Dam	\$27,500,000
Y	C725E2	Local Parks, Recreation, and Conservation Projects	\$73,062,300
Z	C725E6	Project Planning	\$12,476,398
AA	C725M5	Lake Erie Islands State Park/Middle Bass Island State Park	\$11,000,000
AB	C725R3	State Parks Renovations/Upgrades	\$19,950,000
AC	C725R4	Dam Rehabilitation - Parks	\$29,275,200
AD	C725U7	Eagle Creek Watershed Flood Mitigation	\$30,000,000
AE	TOTAL Parks and Recreation Improvement Fund		\$329,071,672

AF	Clean Ohio Trail Fund (Fund 7061)	
AG	C72514 Clean Ohio Trail Fund	\$12,500,000
AH	TOTAL Clean Ohio Trail Fund	\$12,500,000
AI	Waterways Safety Fund (Fund 7086)	
AJ	C725A7 Cooperative Funding for Boating Facilities	\$4,500,000
AK	C725N9 Operations Facilities Development	\$5,000,000
AL	TOTAL Waterways Safety Fund	\$9,500,000
AM	TOTAL ALL FUNDS	\$587,771,528

FEDERAL REIMBURSEMENT 4843

All reimbursements received from the federal government 4844
for any expenditures made pursuant to this section shall be 4845
deposited in the state treasury to the credit of the fund from 4846
which the expenditure originated. 4847

Section 223.15. The foregoing appropriation item C725E2, 4848
Local Parks, Recreation, and Conservation Projects, shall be 4849
used to support the projects listed in this section. An amount 4850
equal to two per cent of the projects listed may be used by the 4851
Department of Natural Resources for the administration of local 4852
projects. 4853

4854

A	Project List	
B	Heritage Trail Extension	\$2,500,000
C	Lima Community Pool	\$2,400,000
D	Cleveland Zoo Primate Rainforest	\$1,700,000
E	Columbus Zoo	\$1,400,000
F	Cincinnati Findlay Community and Recreation Center	\$1,200,000
G	Gateway to Freedom Park	\$1,200,000
H	Akron Area YMCA Camp Y-Noah Capital Improvement	\$1,000,000
I	Euclid Waterfront Improvement Plan - Phase III	\$1,000,000
J	Franklin Park Conservatory Renovation of the Wolfe Palm House and the Davis Showhouse	\$1,000,000
K	Cincinnati Zoo and Botanical Garden Pedestrian Bridge	\$900,000
L	The Wilds RV Park and Campground	\$900,000
M	Irishtown Bend and Canal Basin Park	\$850,000
N	Cincinnati Playhouse in the Park	\$800,000
O	Lima Rotary Community Stage and Park	\$800,000

P	Copley Ridgewood Trail	\$750,000
Q	Delhi Towne Square	\$750,000
R	Environmental Education Pavilion at Forest Lawn Stormwater Park	\$750,000
S	Glen Helen Nature Preserve Accessibility Improvements	\$750,000
T	Lebanon Scenic Railway Bridge	\$750,000
U	Strongsville Town Center Enhancement and Walkability Initiative	\$725,000
V	Salem City Village Green Park	\$700,000
W	Green Township Veterans Park Enhancement	\$650,000
X	Ohio Bird Sanctuary	\$600,000
Y	Stark Parks Magnolia Flouring Mill Public Access	\$571,000
Z	ArtsinStark Park	\$500,000
AA	Indian Lake Maintenance	\$500,000
AB	North Ridgeville Mills Creek	\$500,000
AC	Sidney Feeder Canal Bike Trail	\$500,000
AD	Sylvania YMCA	\$500,000
AE	The Foundry	\$500,000

AF	Vienna Air Heritage Park	\$500,000
AG	Litzenberg Memorial Woods Improvement Project	\$498,000
AH	Geneva Township Park - Old Lake Road Shoreline Restoration	\$450,000
AI	Hamilton-Clover Groff Trail Project	\$450,000
AJ	Lake Erie Shoreline Erosion Mitigation	\$450,000
AK	McCord Park Renovations	\$450,000
AL	Mentor Marsh Observation Tower	\$450,000
AM	Replacement of Discovery Frontier Playground at Fryer Park	\$450,000
AN	Mosquito Creek Lake Park Improvements	\$404,000
AO	Avon Traxler Preserve	\$400,000
AP	Chagrin Meadows Preserve	\$400,000
AQ	Fort Colerain Phase III	\$400,000
AR	Kelleys Island East Lakeshore Shoreline Protection	\$400,000
AS	Lake Metroparks Lake Erie Shoreline Trail and Revetment Wall	\$400,000
AT	Mason Makino Park	\$400,000

AU	McDonald Commons Renovation and Construction	\$400,000
AV	Ripley Freedom Landing Riverfront Development	\$400,000
AW	Solon to Chagrin Falls Multi- Purpose Trail	\$400,000
AX	Hamilton Beltline Recreational Trail	\$380,000
AY	Holbrook Hollows Park Expansion	\$375,000
AZ	Alum Creek Pedestrian/Bike Bridge - Bexley	\$350,000
BA	Boeckling Building Pier	\$350,000
BB	CROWN Wasson Way Crossing Improvements	\$350,000
BC	Fairport Harbor Marina Boat Launch	\$350,000
BD	Hiking Trails and Playground Refurbishment - Cincinnati	\$350,000
BE	Elyria Intergenerational Community Center	\$350,000
BF	Medina Recreation Center	\$350,000
BG	Project Playground Galena	\$350,000

BH	Wauseon Community Social and Recreational Center	\$350,000
BI	Twinsburg Glen Chamberlin Park	\$338,000
BJ	Botkins Community Park	\$300,000
BK	Camp Joy	\$300,000
BL	Canal Fulton Community Park	\$300,000
BM	Canton Township Faircrest Park	\$300,000
BN	Chagrin River Trail	\$300,000
BO	Creston Community Park Renovations	\$300,000
BP	Edge Adventure Park	\$300,000
BQ	Harbin Park ADA-Accessible Play Area and Splash Pad	\$300,000
BR	Kalida St. Michael Holy Name Ballpark	\$300,000
BS	Legacy Park Shelter House and Restrooms Project - Cridersville	\$300,000
BT	Liberty Landing Phase II	\$300,000
BU	Lincoln Heights Memorial Athletic Field Renovations	\$300,000
BV	Marysville Heritage Park	\$300,000

BW	Massillon Park Splash Pad	\$300,000
BX	Mayerson JCC Expansion	\$300,000
BY	Meredith Park	\$300,000
BZ	Niles Bike Path Bridge Improvements	\$300,000
CA	North Canton Dogwood Pool House	\$300,000
CB	Olmsted Township Nature Trail and Bark Park	\$300,000
CC	Plain Township Diamond Park Historic Barn	\$300,000
CD	Town Square Redevelopment - Blue Ash	\$300,000
CE	Willadale Trail- Boettler/Southgate Connector	\$275,000
CF	Fallen Timbers Family Recreation Center Pool Replacement	\$275,000
CG	Grailville Park Improvements	\$260,000
CH	Streetsboro Industrial Park	\$250,000
CI	Brunswick Recreation Center	\$250,000
CJ	Chudzinski Johansen Conservancy Park	\$250,000

CK	Clearcreek Park Trail	\$250,000
CL	Coke Oven Community Civic Center Park	\$250,000
CM	Covington - Schoolhouse Park	\$250,000
CN	Girl Scouts of Western Ohio - EMPOWER HER	\$250,000
CO	Girl Scouts of Western Ohio Camp Libbey	\$250,000
CP	Johnstown Splash Pad	\$250,000
CQ	Lockington Trail Bridge	\$250,000
CR	Lodi Community Park	\$250,000
CS	Louisville Metzger Park	\$250,000
CT	Noble County Heritage Park	\$250,000
CU	Rotary Lodge at River Cliff Park Renovation	\$250,000
CV	Schoonover Observatory Improvements	\$250,000
CW	SPIRE Institute and Academy	\$250,000
CX	Timken Gatehouse Renovation	\$250,000
CY	West Carrollton Whitewater Park	\$250,000

CZ	Wooster Barnes Preserve	\$250,000
DA	Valleyview Park	\$240,000
DB	Cave Lake Dam	\$225,000
DC	Moonville Rail Trail	\$225,000
DD	Dan Beard Scout Camp Flooding and Erosion Mitigation	\$223,000
DE	Chillicothe Paint Creek Recreational Trail	\$215,000
DF	Ashtabula Township Park - Restoration	\$200,000
DG	Augusta Community Park	\$200,000
DH	Bryan Lincoln Park	\$200,000
DI	Camp Oty'Okwa Capital Improvements	\$200,000
DJ	Center Gateway Improvement Project - Rocky River	\$200,000
DK	Centerville Benham's Grove	\$200,000
DL	City of Monroe Lookout Point	\$200,000
DM	Coshocton County Connector	\$200,000
DN	Franklin Furnace Park	\$200,000

DO	Great Miami River Trail - Middletown to Monroe Segment Construction Project	\$200,000
DP	Memorial Park All-Purpose Trail - North Royalton	\$200,000
DQ	Mount Aloysius Community Rec Center	\$200,000
DR	Portage Bike and Hike Trail - Mill Race Segment	\$200,000
DS	Seven Gables Park Playground Replacement	\$200,000
DT	Sylvania Plummer Pool	\$200,000
DU	Tuscarawas Memorial Park Improvements	\$200,000
DV	Wellness at the Generational Recreation Complex- Construction	\$200,000
DW	West Farmington Park Improvements	\$200,000
DX	Shawnee West Buckeye Trail	\$195,000
DY	Jim Terrell Park Canoe/Kayak Launch	\$190,000
DZ	Racine Star Mill Park	\$190,000

EA	Darke County Art Trail	\$180,000
EB	Bryn Du Barn	\$175,000
EC	Erie MetroParks Nature Center	\$175,000
ED	Norton Bicentennial Park	\$175,000
EE	Ohio and Erie Canal Restoration	\$175,000
EF	Concord Township Park Renovation	\$172,000
EG	Ward Park Swimming Pool Filtration System Replacement	\$171,000
EH	Ashland County Corner Park	\$150,000
EI	Brown County Board of Developmental Disabilities Resource and Community Center	\$150,000
EJ	Buckeye Lake Boat Ramps and Pier Enabling Project	\$150,000
EK	Deer Park Chamberlin Park	\$150,000
EL	Elyria Holly Hall	\$150,000
EM	Forest Park Central Park Improvements	\$150,000
EN	Fostoria Splash Pad	\$150,000
EO	Geneva Township Park Commission - Handicap Accessible Ramp	\$150,000

EP	Gibsonburg Logyard Park	\$150,000
EQ	Greenville Downtown Park	\$150,000
ER	Hammertown Lake Improvements Project	\$150,000
ES	Kingsbury Riverfront Park Rehabilitation Project	\$150,000
ET	Lock Nine Riverfront Park	\$150,000
EU	MAGNET's Manufacturing Innovation, Technology and Job Center Park	\$150,000
EV	Mansfield B&O Trail Connector	\$150,000
EW	Mansfield Central Park	\$150,000
EX	Middle Point Recreation Center	\$150,000
EY	Mount Gilead Park Site Preparations	\$150,000
EZ	Navarre Park	\$150,000
FA	North Kingsville Village - Community Park	\$150,000
FB	North Olmsted Community Park Improvements	\$150,000
FC	Olmsted Falls East River Road Park	\$150,000

FD	Portsmouth Market Square Park	\$150,000
FE	Powhatan Point Municipal Park District	\$150,000
FF	Restore Rockefeller	\$150,000
FG	Richwood Splash Pad	\$150,000
FH	Rio Grande Reservoir and Park Improvements	\$150,000
FI	Seven Hills Calvin Park Drainage Improvements	\$150,000
FJ	Unger Park Multi-Use Loop Trail	\$150,000
FK	Urban Meadow Park Connector Trail	\$150,000
FL	Wellsville Marina Dredging	\$150,000
FM	Austintown Township Park Bandshell Replacement	\$140,000
FN	West Union SR 41 Shared Use Path Phase II	\$140,000
FO	Bellefontaine Blue Jacket Park	\$135,000
FP	Alliance Memorial Park	\$125,000
FQ	Alliance Thompson- Snodgrass Park	\$125,000

FR	Antwerp Holly Kobee Memorial Splash Pad	\$125,000
FS	Carey Splash Pad	\$125,000
FT	Flight Line: East Dayton Rails- to-Trails	\$125,000
FU	Friedt Park	\$125,000
FV	Kirtland Community Center	\$125,000
FW	Miami Valley Research Park Bike Path and Pedestrian Bridge	\$125,000
FX	Old Murray City School Building Demolition	\$125,000
FY	Vermillion Main Street Beach and Harbor Access Project	\$125,000
FZ	Clepper Park Pickleball Courts	\$122,000
GA	Village of Fort Loramie Community Park Improvements	\$122,000
GB	North Fork Preserve of Bath	\$120,000
GC	Rootstown Community Park and Gracie Field Paving	\$120,000
GD	New Knoxville Splash Pad and Shelter House	\$110,000
GE	Sally Buffalo Park Stage	\$110,000

GF	South Lebanon Veteran's Park Playground	\$110,000
GG	Middleburg Heights Memorial Hall Courtyard	\$104,000
GH	Akron Zoo Additional Animal Housing Phase II	\$100,000
GI	Bay Village Green Improvements	\$100,000
GJ	Brecksville Field House	\$100,000
GK	Cobblestone Park - Medina	\$100,000
GL	Fairfield Township Veterans Memorial Project	\$100,000
GM	Gahanna Exploration Center	\$100,000
GN	Harmony Park	\$100,000
GO	Highland Heights Park Connector	\$100,000
GP	Holden Arboretum All-Season Trails	\$100,000
GQ	Kenton Saulisberry Park at France Lake	\$100,000
GR	Mansfield Sterkel Park	\$100,000
GS	Marion Lincoln Park	\$100,000
GT	Mecca Township Recreation Center	\$100,000

GU	Montgomery Cultural Arts and Performance Fountain	\$100,000
GV	Ottawa Memorial Pool Splash Pad	\$100,000
GW	Outdoor Theater and Performing Arts Community Park - Hillsboro	\$100,000
GX	Painesville Kiwanis Recreation Park	\$100,000
GY	Pickleball Courts at Patricia Allyn Park	\$100,000
GZ	Plain City Heritage Trail	\$100,000
HA	Plan4Health Perry Township Park Trail Improvement Plan	\$100,000
HB	Police and Fire Dedication Playground - Lyndhurst	\$100,000
HC	Sheffield Village James Day Park	\$100,000
HD	Syracuse Skatepark	\$100,000
HE	The Pony Wagon Trail	\$100,000
HF	The Wilds Shade and Shelter Improvements	\$100,000
HG	Veterans Memorial at Rose Run Park	\$100,000
HH	Village of Bellville Historic	\$100,000

Bandstand Renovations		
HI	Village of Bentleyville Riverview Community Park	\$100,000
HJ	Village of Middlefield Parks Upgrades	\$100,000
HK	Weatherstone Park - Wadsworth	\$100,000
HL	West Alexandria Smith Street Park	\$100,000
HM	Wintersville Recreation Complex	\$100,000
HN	Acres of Adventure Learning Center	\$90,000
HO	Byesville Patriot Park	\$90,000
HP	Malta Park Improvements	\$90,000
HQ	Parma Park Improvements	\$90,000
HR	Perrysville Weltmer Park - Playground	\$85,000
HS	4-H Camp Piedmont Upgrades	\$75,000
HT	Brook Park Central Park	\$75,000
HU	Cuyahoga Heights Willowbrook Connector Trail	\$75,000
HV	Fairborn Memorial Park	\$75,000

HW	Fairview Park Bain Park	\$75,000
HX	Havener Park Improvements	\$75,000
HY	Independence Pool Facility Improvements	\$75,000
HZ	Lancaster Nature Trail at AHA!	\$75,000
IA	Leipsic Buckeye Park	\$75,000
IB	Little Miami River Access and Park Development	\$75,000
IC	Loveland Heights Playground Improvements	\$75,000
ID	Middleport-Pomeroy Walking Path Project Phase IV	\$75,000
IE	Monroe Township Park Playground	\$75,000
IF	Mt. Sterling Mason Park	\$75,000
IG	New Concord Swimming Pool	\$75,000
IH	Outdoor Sports Court Revitalization - Springdale	\$75,000
II	Sharon Nature Preserve Trails Phase I	\$75,000
IJ	Wadsworth Safety Town Park	\$75,000
IK	Voice of America MetroPark	\$70,000

	Tylersville Road Entrance	
IL	Wilhelmina Park Trail and Shelter Project	\$70,000
IM	Ellsworth Hills Learning Lab	\$65,000
IN	Roscoe Village Infrastructure Project	\$60,000
IO	Buckeye Trail East Fork Wildlife Area	\$57,000
IP	Caldwell Walking Track Expansion	\$55,000
IQ	Reservoir Park Pathway Pedestrian Bridge - Deshler	\$52,000
IR	McCulloughs Run - Newton	\$50,000
IS	Bellaire Walking Trail	\$50,000
IT	Big Walnut Trail Extension and Park	\$50,000
IU	Big Walnut Trail SE Columbus - Eastland Area	\$50,000
IV	Brunswick Lake ADA Canoe/Kayak Launch	\$50,000
IW	Bryan George Bible Park	\$50,000
IX	Buckeye Lake Crystal Lagoon and Public Park	\$50,000

IY	Center Ice Foundation	\$50,000
IZ	Cleveland Botanical Garden Public Accessible Garden Path	\$50,000
JA	Concord Township Park Restroom Facility Project	\$50,000
JB	Doylestown Memorial Park	\$50,000
JC	Drews Track Memorial Pump Track Expansion	\$50,000
JD	Glass City Enrichment Center	\$50,000
JE	Greenwich Reservoir Park	\$50,000
JF	Leila McGuire Jeffrey Park Playground	\$50,000
JG	Levitt Pavilion Dayton	\$50,000
JH	Madison Village Dana's Park	\$50,000
JI	Madison Village Wetland Trail	\$50,000
JJ	Martins Ferry Recreation Center- Water Splash Park/Ice Rink	\$50,000
JK	Millersport Lions Park	\$50,000
JL	Moscow Ohio River Stabilization, Phase II	\$50,000
JM	Ohio FFA Camp Muskingum	\$50,000

JN	P&G MLB Cincinnati Reds Youth Academy	\$50,000
JO	Penney Nature Center Improvement Project	\$50,000
JP	Prairie Trail/Stitt Park Improvements	\$50,000
JQ	Caldwell Race Track Upgrades	\$50,000
JR	Richmond Heights Community Park Gazebo	\$50,000
JS	Richwood Park Lynn St. Shelterhouse and Parking	\$50,000
JT	Salt Fork State Park	\$50,000
JU	Shade Community Center Upgrades	\$50,000
JV	Tinker's Creek Trail	\$50,000
JW	Village of Bloomdale Reservoir Project	\$50,000
JX	Wapakoneta Waterpark	\$50,000
JY	Walton Hills Thomas Young Park	\$48,000
JZ	Byrd Township Community Center	\$45,000
KA	Selby Building Revitalization	\$45,000
KB	Village of Dunkirk Splash Pad	\$45,000

	and Storage Building	
KC	Burr Oak State Park	\$44,000
KD	Veterans Memorial Park Accessibility Improvements - Liberty Center	\$42,000
KE	Chippewa Falls Rail Trail Parking Lot	\$40,000
KF	Chippewa Park Shelter House	\$40,000
KG	Gates Mills Community House Improvements	\$40,000
KH	Hartinger Park/Diles Park Playground Improvements	\$40,000
KI	Fifth Street Park Play Structure and Splash Pad	\$30,000
KJ	Keener Park Sledding Hill	\$30,000
KK	Alger Park Upgrades	\$25,000
KL	Blue Heron Park Trail Phase II	\$25,000
KM	Charlement Reservation Stable	\$25,000
KN	Gloria Glens Southwest Park Grading	\$25,000
KO	Pickerington Promenade	\$25,000

KP	Plymouth Mary Fate Park	\$25,000
KQ	Blue Heron Park Flood Mitigation	\$20,000
KR	Hardin County Veterans Memorial Park	\$20,000
KS	Malinta Community Park	\$20,000
KT	Zuck Riparian Preserve Trail	\$18,000
KU	Perrysville Weltmer Park - Electrical	\$15,000
KV	Sardinia Veteran's Community Park Revitalization	\$15,000
KW	Kokosing Gap Trail	\$14,000
KX	Paulding County Park District Floating Pier Addition	\$10,000
KY	Buckeye Trail Boesel Easement Bridge	\$2,800
KZ	Paulding County Park District Boat Launch Improvement	\$2,500
LA	Paulding County Park District	\$1,000
LB	Paulding County Park District Pier	\$1,000

Section 223.20. For the projects for which appropriations 4855
are made in this act from the Parks and Recreation Improvement 4856

Fund (Fund 7035), the Department of Natural Resources shall 4857
periodically prepare and submit to the Director of Budget and 4858
Management the estimated design, planning, and engineering costs 4859
of capital-related work to be done by the Department of Natural 4860
Resources for each project. Based on the estimates, the Director 4861
of Budget and Management may release appropriations from 4862
appropriation item C725E6, Project Planning, within Fund 7035, 4863
to pay for design, planning, and engineering costs incurred by 4864
the Department of Natural Resources for the projects. Upon 4865
release of the appropriations by the Director of Budget and 4866
Management, the Department of Natural Resources shall pay for 4867
these expenses from the Parks Capital Expenses Fund (Fund 2270), 4868
and be reimbursed by Fund 7035 using an intrastate voucher. 4869

Section 223.30. For the projects for which appropriations 4870
are made in this act from the Ohio Parks and Natural Resources 4871
Fund (Fund 7031), the Ohio Department of Natural Resources shall 4872
periodically prepare and submit to the Director of Budget and 4873
Management the estimated design, planning, and engineering costs 4874
of capital-related work to be done by the Department of Natural 4875
Resources for each project. Based on those estimates, the 4876
Director of Budget and Management may release appropriations 4877
from appropriation item C725E5, Project Planning, within Fund 4878
7031 to pay for design, planning, and engineering costs incurred 4879
by the Department of Natural Resources for the projects. Upon 4880
release of the appropriations by the Director of Budget and 4881
Management, the Department of Natural Resources shall pay for 4882
these expenses from the Capital Expenses Fund (Fund 4S90) and be 4883
reimbursed by Fund 7031 using an intrastate voucher. 4884

Section 223.40. The Ohio Public Facilities Commission is 4885
hereby authorized to issue and sell, in accordance with Section 4886
21 of Article VIII, Ohio Constitution, and Chapter 151. and 4887

particularly sections 151.01 and 151.05 of the Revised Code, 4888
original obligations in an aggregate principal amount not to 4889
exceed \$9,000,000 in addition to the original issuance of 4890
obligations heretofore authorized by prior acts of the General 4891
Assembly. These authorized obligations shall be issued, subject 4892
to applicable constitutional and statutory limitations, as 4893
needed to provide sufficient moneys to the credit of the Ohio 4894
Parks and Natural Resources Fund (Fund 7031) to pay costs of 4895
capital facilities that enhance the use or enjoyment of Ohio's 4896
natural resources. 4897

Section 223.50. The Treasurer of State is hereby 4898
authorized to issue and sell, in accordance with Section 2i of 4899
Article VIII, Ohio Constitution, and Chapter 154. of the Revised 4900
Code, particularly section 154.22, and other applicable sections 4901
of the Revised Code, original obligations in an aggregate 4902
principal amount not to exceed \$287,000,000 in addition to the 4903
original issuance of obligations heretofore authorized by prior 4904
acts of the General Assembly. These authorized obligations shall 4905
be issued, subject to applicable constitutional and statutory 4906
limitations, as needed to provide sufficient moneys to the 4907
credit of the Parks and Recreation Improvement Fund (Fund 7035) 4908
to pay the costs of capital facilities for parks and recreation 4909
purposes. 4910

Section 224.10. 4911

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B	Capital IT Projects Fund (Fund 7091)	
C	C11002 Enhanced Electronic Filing	\$12,000,000
D	TOTAL Capital IT Projects Fund	\$12,000,000
E	TOTAL ALL FUNDS	\$12,000,000

Section 227.10. 4913

4914

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A	DPS DEPARTMENT OF PUBLIC SAFETY	
B	Administrative Building Fund (Fund 7026)	
C	C76000 Platform Scales Improvements	\$750,000
D	C76035 Alum Creek Facility Renovations and Upgrades	\$1,100,000
E	C76036 Shipley Building Renovations and Improvements	\$1,850,000
F	C76044 OSHP Headquarters/Post Renovations and Improvements	\$4,700,000
G	C76045 OSHP Academy Renovations and Improvements	\$600,000
H	C76049 EMA Building Renovations and Improvements	\$250,000
I	TOTAL Administrative Building Fund	\$9,250,000

J	TOTAL ALL FUNDS		\$9,250,000	
	Section 229.10.			4915
				4916
	1	2	3	
A	DRC DEPARTMENT OF REHABILITATION AND CORRECTION			
B	State Fiscal Recovery Fund (Fund 5CV3)			
C	C501HG	Institutional Upgrades - ARPA	\$34,145,000	
D	TOTAL State Fiscal Recovery Fund		\$34,145,000	
E	Adult Correctional Building Fund (Fund 7027)			
F	C50100	Local Jails	\$50,575,000	
G	C50101	Community-Based Correctional Facilities	\$6,323,500	
H	C50114	Community Residential Program	\$4,561,000	
I	C50136	General Building Renovations	\$303,270,000	
J	TOTAL Adult Correctional Building Fund		\$364,729,500	
K	Capital IT Projects Fund (Fund 7091)			
L	C501HF	ID Domain Migration and Key Watcher Upgrades	\$5,000,000	
M	TOTAL Capital IT Projects Fund		\$5,000,000	

N	TOTAL ALL FUNDS	\$403,874,500	
	Section 229.20. LOCAL JAILS		4917
	Of the foregoing appropriation item C50100, Local Jails,		4918
	\$575,000 shall be used to support the projects listed in this		4919
	section.		4920
			4921
		1	2
A	Project List		
B	Butler County Correctional Complex Medical Unit	\$500,000	
C	Crestline Jail Renovation	\$75,000	
	Section 229.25. COMMUNITY-BASED CORRECTIONAL FACILITIES		4922
	For capital appropriations in this act made from		4923
	appropriation item C50101, Community-Based Correctional		4924
	Facilities, the Department of Rehabilitation and Correction		4925
	shall designate the projects involving the construction and		4926
	renovation of single-county and district community-based		4927
	correctional facilities.		4928
	The Department of Rehabilitation and Correction may review		4929
	and approve the renovation and construction of projects for		4930
	which funds are provided. The proceeds of any obligations		4931
	authorized under this section shall not be applied to any such		4932
	facilities that are not designated and approved by the		4933
	Department of Rehabilitation and Correction.		4934

The Department of Rehabilitation and Correction shall 4935
adopt guidelines to accept and review applications and designate 4936
projects. The guidelines shall require the county or counties to 4937
justify the need for the facility and to comply with timelines 4938
for the submission of documentation pertaining to the site, 4939
program, and construction. 4940

Section 229.30. COMMUNITY RESIDENTIAL PROGRAM RENOVATIONS 4941

Capital appropriations in this act made from appropriation 4942
item C50114, Community Residential Program, may be used by the 4943
Department of Rehabilitation and Correction, pursuant to 4944
sections 5120.103 to 5120.105 of the Revised Code, to provide 4945
for the construction or renovation of halfway house facilities 4946
for offenders eligible for community supervision by the 4947
Department of Rehabilitation and Correction. 4948

Section 229.40. The Treasurer of State is hereby 4949
authorized to issue and sell, in accordance with Section 2i of 4950
Article VIII, Ohio Constitution, Chapter 154. of the Revised 4951
Code, and other applicable sections of the Revised Code, 4952
original obligations in an aggregate principal amount not to 4953
exceed \$336,000,000 in addition to the original issuance of 4954
obligations heretofore authorized by prior acts of the General 4955
Assembly. These authorized obligations shall be issued, subject 4956
to applicable constitutional and statutory limitations, as 4957
needed to provide sufficient moneys to the credit of the Adult 4958
Correctional Building Fund (Fund 7027) to pay costs of capital 4959
facilities for the Department of Rehabilitation and Correction 4960
or its functions. 4961

Section 231.10. 4962

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A	DVS DEPARTMENT OF VETERANS SERVICES		
B	Nursing Home - Federal Fund (Fund 3190)		
C	C90077	Georgetown Renovation Federal	\$3,965,000
D	TOTAL Nursing Home - Federal Fund		\$3,965,000
E	Veterans' Home Improvement Fund (Fund 6040)		
F	C90073	Sandusky Equipment State	\$385,600
G	C90076	Georgetown Equipment State	\$225,000
H	C90078	Georgetown Renovation State	\$1,135,000
I	TOTAL Veterans' Home Improvement Fund		\$1,745,600
J	Administrative Building Fund (Fund 7026)		
K	C90085	Veterans' Homes Renovation	\$1,000,000
L	TOTAL Administrative Building Fund		\$1,000,000
M	TOTAL ALL FUNDS		\$6,710,600

Section 233.10.

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A	DYS DEPARTMENT OF YOUTH SERVICES		
B	Juvenile Correctional Building Fund (Fund 7028)		
C	C47001	Fire Suppression, Safety, and Security	\$2,048,000
D	C47002	General Institutional Renovations	\$3,043,875
E	C47003	Community Rehabilitation Centers	\$2,040,136
F	C47007	Local Juvenile Detention Centers	\$1,166,103
G	C47025	Cuyahoga Housing Replacement	\$95,000,000
H	TOTAL Juvenile Correctional Building Fund		\$103,298,114
I	TOTAL ALL FUNDS		\$103,298,114

Section 233.20. COMMUNITY REHABILITATION CENTERS 4966

For capital appropriations in this act made from 4967
 appropriation item C47003, Community Rehabilitation Centers, the 4968
 Department of Youth Services shall designate the projects 4969
 involving the construction and renovation of single-county and 4970
 multicounty community corrections facilities. 4971

The Department of Youth Services may review and approve 4972
 the renovation and construction of projects for which funds are 4973
 provided. The proceeds of any obligations authorized under this 4974
 section shall not be applied to any such facilities that are not 4975
 designated and approved by the Department of Youth Services. 4976

The Department of Youth Services shall adopt guidelines to 4977
 accept and review applications and designate projects. The 4978

guidelines shall require the county or counties to justify the 4979
need for the facility and to comply with timelines for the 4980
submission of documentation pertaining to the site, program, and 4981
construction. 4982

For purposes of this section, "community corrections 4983
facilities" has the same meaning as in section 5139.36 of the 4984
Revised Code. 4985

Section 233.30. LOCAL JUVENILE DETENTION CENTERS 4986

For capital appropriations in this act made from 4987
appropriation item C47007, Local Juvenile Detention Centers, the 4988
Department of Youth Services shall designate the projects 4989
involving the construction and renovation of county and 4990
multicounty juvenile detention centers. 4991

The Department of Youth Services may review and approve 4992
the renovation and construction of projects for which funds are 4993
provided. The proceeds of any obligations authorized under this 4994
section shall not be applied to any such facilities that are not 4995
designated by the Department of Youth Services. 4996

The Department of Youth Services shall comply with the 4997
guidelines set forth in this section, accept and review 4998
applications, designate projects, and determine the amount of 4999
state match funding to be applied to each project. The 5000
department shall, with the advice of the county or counties 5001
participating in a project, determine the funded design capacity 5002
of the detention centers that are designated to receive funding. 5003
Notwithstanding any provisions to the contrary contained in 5004
Chapter 153. of the Revised Code, the Department of Youth 5005
Services may coordinate, review, and monitor the drawdown and 5006
use of funds for the renovation and construction of projects for 5007

which designated funds are provided. 5008

(A) The Department of Youth Services shall develop a 5009
formula to determine the amount, if any, of state match that may 5010
be provided to a single county or multicounty detention center 5011
project. 5012

(B) The formula developed by the Department of Youth 5013
Services shall yield a percentage of state match ranging from 5014
zero to sixty per cent. The funding authorized under this 5015
section that may be applied to a construction or renovation 5016
project shall not exceed the actual cost of the project. 5017

The funding authorized under this section shall not be 5018
applied to any project unless the detention center will be built 5019
in compliance with health, safety, and security standards for 5020
detention centers as established by the Department of Youth 5021
Services. In addition, the funding authorized under this section 5022
shall not be applied to the renovation of a detention center 5023
unless the renovation is for the purpose of increasing the 5024
number of beds in the center, or to meet health, safety, or 5025
security standards for detention centers as established by the 5026
Department of Youth Services. 5027

Section 233.40. The Treasurer of State is hereby 5028
authorized to issue and sell, in accordance with Section 2i of 5029
Article VIII, Ohio Constitution, Chapter 154. of the Revised 5030
Code, and other applicable sections of the Revised Code, 5031
original obligations in an aggregate principal amount not to 5032
exceed \$99,800,000 in addition to the original issuance of 5033
obligations heretofore authorized by prior acts of the General 5034
Assembly. These authorized obligations shall be issued, subject 5035
to applicable constitutional and statutory limitations, as 5036
needed to provide sufficient moneys to the credit of the 5037

Juvenile Correctional Building Fund (Fund 7028) to pay the costs 5038
of capital facilities for the Department of Youth Services or 5039
its functions. 5040

Section 235.10. 5041

5042

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A EXP EXPOSITIONS COMMISSION

B Administrative Building Fund (Fund 7026)

C C72305 Facility Improvements and \$10,000,000
Modernization

D C72312 Renovations and Equipment \$1,500,000
Replacement

E C72324 EXPO2050 \$10,000,000

F TOTAL Administrative Building Fund \$21,500,000

G TOTAL ALL FUNDS \$21,500,000

Section 237.10. 5043

5044

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A FCC FACILITIES CONSTRUCTION COMMISSION

B State Fiscal Recovery Fund (Fund 5CV3)

C	C230GF	ARPA School Security	\$100,000,000
D	TOTAL State Fiscal Recovery Fund		\$100,000,000
E	Administrative Building Fund (Fund 7026)		
F	C23016	Energy Conservation Projects	\$2,000,000
G	C230E5	State Agency Planning/Assessment	\$2,800,000
H	TOTAL Administrative Building Fund		\$4,800,000
I	Cultural and Sports Facilities Building Fund (Fund 7030)		
J	C23024	OHS - Statewide Site Exhibit Renovation	\$475,000
K	C23025	OHS - Statewide Site Repairs	\$1,600,000
L	C23028	OHS - Basic Renovations and Emergency Repairs	\$1,000,000
M	C23032	OHS - Ohio Historical Center Rehabilitation	\$3,000,000
N	C23033	OHS - Stowe House State Memorial	\$1,500,000
O	C23034	OHS - National Afro-American Museum	\$900,000
P	C23057	OHS - Online Portal to Ohio's Heritage	\$400,000
Q	C230C8	OHS - Serpent Mound	\$750,000
R	C230E6	OHS - Exhibits Native American Sites	\$250,000
S	C230EN	OHS - Storage Facility Expansion	\$5,000,000

T	C230EO	OHS - Poindexter Village Museum	\$1,000,000
U	C230FM	Cultural and Sports Facilities Projects	\$51,894,000
V	C230FS	OHS - Ohio River Museum New Building	\$3,000,000
W	C230FT	OHS - Statewide Site Security System	\$400,000
X	C230FY	OHS - National Road Museum	\$500,000
Y	C230GG	OHS - Start Westward Monument	\$500,000
Z	C230W7	OHS - Lundy House Restoration	\$1,250,000
AA	C230X1	OHS - Site Energy Conservation	\$300,000
AB	TOTAL Cultural and Sports Facilities Building Fund		\$73,719,000
AC	School Building Program Assistance Fund (Fund 7032)		
AD	C23002	School Building Program Assistance	\$600,000,000
AE	TOTAL School Building Program Assistance Fund		\$600,000,000
AF	Capital IT Projects Fund (Fund 7091)		
AG	C230GF	Data Management Solution	\$3,000,000
AH	TOTAL Capital IT Projects Fund		\$3,000,000
AI	TOTAL ALL FUNDS		\$781,519,000

ARPA SCHOOL SECURITY 5045

(A) The foregoing appropriation item C230GF, ARPA School 5046

Security, shall be used by the Facilities Construction 5047
Commission to award grants of up to \$100,000 per school building 5048
to eligible public school districts and chartered nonpublic 5049
schools. Grants shall be awarded according to guidelines adopted 5050
by the Commission after consultation with the Ohio Department of 5051
Education and the division of Homeland Security of the 5052
Department of Public Safety. In awarding grants, the Commission 5053
may consider applications submitted by eligible public school 5054
districts in response to similar grant programs operated by the 5055
Commission that have not been awarded if such applications 5056
comply with guidelines adopted under this division. 5057

(B) All grants awarded under division (A) of this section 5058
shall comply with requirements of the federal American Rescue 5059
Plan Act of 2021, Pub. L. No. 117-2. 5060

(C) As used in division (A) of this section: 5061

(1) "Eligible public school district" means any city, 5062
local, exempted village, or joint vocational school district, 5063
any community school established under Chapter 3314. of the 5064
Revised Code, and any STEM school established under Chapter 5065
3326. of the Revised Code. 5066

(2) "School building" means a classroom facility serving 5067
the educational needs of students that has not had construction 5068
completed within the prior five years under any of the programs 5069
authorized under Chapter 3318. of the Revised Code and that has 5070
not received grant funding under the School Safety Grant Program 5071
established in S.B. 310 of the 133rd General Assembly and funded 5072
by appropriation item C23020, School Safety Grant Program. 5073

(3) "Chartered nonpublic school" means a school that meets 5074
standards for nonpublic schools prescribed by the State Board of 5075

Education for nonpublic schools pursuant to section 3301.07 of 5076
the Revised Code. 5077

ENERGY CONSERVATION PROJECTS 5078

The foregoing appropriation item C23016, Energy 5079
Conservation Projects, shall be used to perform energy 5080
conservation renovations, including the United States 5081
Environmental Protection Agency's Energy Star Program, in state- 5082
owned facilities. Prior to the release of funds for renovation, 5083
state agencies shall have performed a comprehensive energy audit 5084
for each project. The Facilities Construction Commission shall 5085
review and approve proposals from state agencies to use these 5086
funds for energy conservation. Public school districts and 5087
state-supported and state-assisted institutions of higher 5088
education are not eligible for funding from this item. 5089

STATE AGENCY PLANNING/ASSESSMENT 5090

Capital appropriations in this act made from appropriation 5091
item C230E5, State Agency Planning/Assessment, shall be used by 5092
the Facilities Construction Commission to provide assistance to 5093
any state agency for assessment, capital planning, and 5094
maintenance management. 5095

Section 237.13. CULTURAL AND SPORTS FACILITIES PROJECTS 5096

The foregoing appropriation item C230FM, Cultural and 5097
Sports Facilities Projects, shall be used to support the 5098
projects listed in this section. 5099

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A	Project List	
B	Columbus Symphony Orchestra	\$2,000,000
C	Findlay Market Garage	\$2,000,000
D	Toledo Museum of Art	\$1,250,000
E	Cincinnati Museum Center STEM - Biomedical and Early Childhood Exhibits	\$1,200,000
F	Allen County Memorial Hall Improvements	\$1,000,000
G	Historic Newark Arcade Renovation	\$1,000,000
H	Eric Mendelsohn Park Synagogue Campus Restoration	\$1,000,000
I	Playhouse Square	\$1,000,000
J	Port Regal Theatre	\$1,000,000
K	Pro Football Hall of Fame	\$1,000,000
L	Rock and Roll Hall of Fame Expansion	\$1,000,000
M	Cleveland Museum of Art Horace Kelley Art Foundation Lobby Renovation Phase II	\$900,000
N	Cleveland Museum of Natural History	\$900,000
O	A.B. Graham Memorial at I-70 and SR 72	\$750,000
P	American Sign Museum	\$750,000
Q	James A. Garfield Memorial Preservation	\$750,000

R	Springfield Art Museum	\$750,000
S	Central Presbyterian Church	\$650,000
T	Emery Theater Restoration	\$650,000
U	Salmon Carter House	\$625,000
V	Athens Hall of Honor Veterans Memorial	\$600,000
W	DeYor Performing Arts Center	\$600,000
X	Fremont Amphitheater Park	\$600,000
Y	National Museum of the Great Lakes Expansion Project	\$600,000
Z	OH WOW! The Roger and Gloria Jones Children's Center for Science and Technology	\$600,000
AA	Akron Art Museum-Center for Creative Learning	\$500,000
AB	Canton Township Palace Theater	\$500,000
AC	Champaign Aviation Museum Improvements	\$500,000
AD	Crawford Auto-Aviation Museum	\$500,000
AE	Day Air Credit Union Ballpark Professional Development License Facility Standard Improvements	\$500,000
AF	Dayton Institute of Art	\$500,000
AG	Fort Recovery Opera House	\$500,000
AH	Friends of the St. Marys Theater and Grand Opera House	\$500,000

Downtown Revitalization Project

AI	International Soap Box Derby	\$500,000
AJ	Lyric Theater Renovation	\$500,000
AK	Miami Valley Veterans Museum	\$500,000
AL	National Aviation Hall of Fame Innovation Laboratory	\$500,000
AM	National Voice of America Museum of Broadcasting	\$500,000
AN	Ohio Aerospace Institute Building Repair Project	\$500,000
AO	Stan Hywet Hall and Garden	\$500,000
AP	The Barn at Stratford	\$500,000
AQ	York Mason Building Renovation	\$500,000
AR	Brown-Harris Historic Cemetery Preservation	\$450,000
AS	Schuster Center	\$450,000
AT	Taft Museum of Art Preservation Phase II	\$450,000
AU	Clifton Cultural Arts Center	\$400,000
AV	Orange Township Veterans Memorial	\$400,000
AW	Columbus Museum of Art	\$350,000
AX	Fort Laurens Restoration	\$330,000
AY	Cleveland Center for Arts and Technology	\$325,000

AZ	Vandalia Art Park Amphitheater	\$300,000
BA	Butler Art Museum	\$300,000
BB	Champaign County Historical Society-Museum Additions and Renovation	\$300,000
BC	Gloria Theatre and the Urbana Youth Center Improvements	\$300,000
BD	Historic Washington Auditorium Renovation	\$300,000
BE	Jackson Amphitheater	\$300,000
BF	New Franklin Tudor House	\$300,000
BG	Robert (Sonny) Hill Community Center Expansion and Redevelopment Project	\$300,000
BH	Rockwell District Cultural and Arts Amphitheater - Whitehall	\$300,000
BI	Steubenville Grand Theater	\$300,000
BJ	Veterans Memorial Lake Park	\$300,000
BK	Oak Harbor Riverfront	\$275,000
BL	City of Orrville Market West Historic Area	\$250,000
BM	Cranz Farm at Hale Farm and Village	\$250,000
BN	Everts Athletic and Arts Community Center	\$250,000
BO	Findlay Market Infrastructure Renovations	\$250,000

BP	Holmes Center for the Arts	\$250,000
BQ	New London Hileman Community Building Project	\$250,000
BR	Piqua Arts - The Bank	\$250,000
BS	Rickenbacker Boyhood Home	\$250,000
BT	Sandusky State Theatre	\$250,000
BU	Toledo School for the Arts Expansion	\$250,000
BV	Youngstown Heritage Manor	\$250,000
BW	Preble County Historical Society Restoration and Nature Reserve	\$240,000
BX	Pickaway County Memorial Hall	\$225,000
BY	Beck Center	\$200,000
BZ	Cincinnati Carriage House Renovations	\$200,000
CA	Complete Cozad - Health Hospitality Campus	\$200,000
CB	East Liverpool Revitalization Project	\$200,000
CC	Grant Sawyer Carriage House	\$200,000
CD	Lorain Palace Theatre	\$200,000
CE	Marion Heritage Hall	\$200,000
CF	Painesville Amphitheater	\$200,000
CG	Karamu House Educational Wing Renovations	\$175,000

CH	McDowell-Phillips House Museum	\$175,000
CI	McKinley Presidential Library Upgrades	\$171,000
CJ	Grafton Veterans Memorial	\$150,000
CK	Historic Ohio State Reformatory Tour Site Upgrade and Expansion	\$150,000
CL	Johnstown Amphitheater	\$150,000
CM	Marion Women's Club	\$150,000
CN	Necco Center Campus	\$150,000
CO	Nuestra Gente Community Center	\$150,000
CP	Powell Education Center	\$150,000
CQ	St. Clairsville Train Depot	\$150,000
CR	Tecumseh! Actors Village Improvements	\$150,000
CS	Van Wert Area Performing Arts Annex Workshop	\$150,000
CT	Village of Richwood Opera House Restoration	\$150,000
CU	Woodsfield Monroe Theatre	\$135,000
CV	Pump House Center for the Arts	\$127,000
CW	Beach Park Railway Museum	\$125,000
CX	Ensemble Theatre of Cincinnati	\$125,000
CY	Forever Dads Historic Building Restoration	\$125,000

CZ	John and Iris Hathaway Education and Community Center	\$125,000
DA	Logan Theater Renovation	\$125,000
DB	Armstrong Air and Space Museum	\$100,000
DC	Barker House Stabilization Project	\$100,000
DD	Boonshoft Museum of Discovery	\$100,000
DE	Bowling Green Oak Street Theater	\$100,000
DF	Chagrin Falls Historical Society	\$100,000
DG	Columbus College of Art and Design Youth and Community Learning Hub	\$100,000
DH	Dairy Barn Arts Center	\$100,000
DI	Delaware Arts Castle Mason Repairs	\$100,000
DJ	Downtown Marion Community Culture and Entertainment Zone	\$100,000
DK	Dublin Arts Council - Muirfield Drive Project	\$100,000
DL	Evendale Cultural Arts Center - ADA Compliance	\$100,000
DM	Fayette County Museum	\$100,000
DN	Federal Valley Resource Center Improvements	\$100,000
DO	Firelands Historical Society Expansion	\$100,000
DP	Galion Big Four Depot Renovation	\$100,000

DQ	Historic Hoover Auditorium Renovation	\$100,000
DR	Historic Sidney Theater Phase II	\$100,000
DS	Hotel McArthur	\$100,000
DT	Jacob Miller Tavern	\$100,000
DU	Kol Israel Foundation Holocaust Memorial	\$100,000
DV	Lilly Weston House	\$100,000
DW	Louis Sullivan Building	\$100,000
DX	Macedonia Missionary Baptist Church Renovation	\$100,000
DY	Middletown Entertainment and Sports Venue	\$100,000
DZ	North Ridgeville Veterans Memorial	\$100,000
EA	Port Clinton Arts Garage	\$100,000
EB	Portage Riverwalk Arts Infrastructure - Oak Harbor	\$100,000
EC	Ro-Na Theater Entertainment and Performing Arts Theater	\$100,000
ED	Strand Theatre	\$100,000
EE	Swanton Memorial Park Improvements	\$100,000
EF	Walnut Hills Creative Campus	\$100,000
EG	Wellston Sport Complex	\$100,000
EH	Zoar Community Auditorium Accessibility	\$95,000

EI	Arts and Education Campus Improvements - Silverton	\$90,000
EJ	Georgetown Hall - Adena	\$90,000
EK	Sugarcreek Township Veterans Memorial	\$90,000
EL	Case Barlow Farm	\$80,000
EM	Highland House Museum	\$77,000
EN	Boys and Girls Club - HVAC and Roof Repair - Orrville	\$75,000
EO	Danny Thomas Park Amphitheater	\$75,000
EP	Hudson Historic Boy Scout Cabin	\$75,000
EQ	Pleasant Square Community Center	\$75,000
ER	Tarlton Community Building	\$75,000
ES	Warren County Community Services	\$75,000
ET	Massillon Museum Fire Monitoring System	\$68,000
EU	Pike Heritage Museum	\$60,000
EV	Allen County Museum	\$50,000
EW	Willoughby Arts Education and Performing Arts Center	\$50,000
EX	Fairfield County Historical Society Goslin Room	\$50,000
EY	G.A.R. Hall Historic Rehabilitation	\$50,000
EZ	Gallipolis Railroad Freight Station Museum	\$50,000

FA	Grand Army of the Republic Hall	\$50,000
FB	Grant Memorial Building, Phase II	\$50,000
FC	Grant Presidential Sculpture	\$50,000
FD	History Manor Renovation and Reinterpretation - Wauseon	\$50,000
FE	Libbey House	\$50,000
FF	Mansard Building Project	\$50,000
FG	Mansfield Art Center Pavilion	\$50,000
FH	O.P. Chaney/Historic Mill	\$50,000
FI	Oviatt House	\$50,000
FJ	Railroad Museum Upgrades - Bradford	\$50,000
FK	Spring Hill	\$50,000
FL	Trumpet in the Land Outdoor Drama Tower Project	\$50,000
FM	Westfield Center Community Center ADA Improvement Project	\$50,000
FN	Zanesville Gateway District	\$50,000
FO	Zanesville Museum of Art Facility EIFS Repairs and HVAC Replacement	\$50,000
FP	Hardin County Armory	\$45,000
FQ	Genoa One Room School House	\$40,000

FR	Victorian House Museum	\$35,000
FS	Convoy Opera House Annex Restoration	\$31,000
FT	Stuart's Opera House	\$30,000
FU	Dayton Contemporary Dance Arts and Cultural Center	\$25,000
FV	Ohio Glass Museum	\$25,000
FW	Peoples Bank Theatre	\$25,000
FX	Poland Historical Society	\$25,000
FY	Village of Garrettsville Cemetery	\$25,000
FZ	Scioto County Heritage Museum Restoration	\$10,000

Section 237.15. SCHOOL BUILDING PROGRAM ASSISTANCE 5101

Capital appropriations in this act made from appropriation 5102
item C23002, School Building Program Assistance, shall be used 5103
by the Facilities Construction Commission to provide funding to 5104
school districts that receive conditional approval from the 5105
Commission pursuant to Chapter 3318. of the Revised Code. 5106

Section 237.20. The Treasurer of State is hereby 5107
authorized to issue and sell, in accordance with Section 2i of 5108
Article VIII, Ohio Constitution, Chapter 154. of the Revised 5109
Code, and particularly section 154.23 and other applicable 5110
sections of the Revised Code, original obligations in an 5111
aggregate principal amount not to exceed \$49,000,000 in addition 5112
to the original issuance of obligations heretofore authorized by 5113
prior acts of the General Assembly. These authorized obligations 5114
shall be issued, subject to applicable constitutional and 5115

statutory limitations, as needed to provide sufficient moneys to 5116
the credit of the Cultural and Sports Facilities Building Fund 5117
(Fund 7030) to pay costs of capital facilities for Ohio cultural 5118
facilities and Ohio sports facilities. 5119

Section 237.30. The Ohio Public Facilities Commission is 5120
hereby authorized to issue and sell, in accordance with Section 5121
2n of Article VIII, Ohio Constitution, and Chapter 151. and 5122
particularly sections 151.01 and 151.03 of the Revised Code, 5123
original obligations in an aggregate principal amount not to 5124
exceed \$470,100,000 in addition to the original issuance of 5125
obligations heretofore authorized by prior acts of the General 5126
Assembly. These authorized obligations shall be issued, subject 5127
to applicable constitutional and statutory limitations, as 5128
needed to provide sufficient moneys to the credit of the School 5129
Building Program Assistance Fund (Fund 7032) to pay the state 5130
share of the costs of constructing classroom facilities pursuant 5131
to Chapter 3318. of the Revised Code. 5132

Section 243.10. 5133

5134

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A	PWC PUBLIC WORKS COMMISSION	
B	State Capital Improvements Fund (Fund 7038)	
C	C15000 Local Public Infrastructure/State CIP	\$400,000,000
D	TOTAL State Capital Improvements Fund	\$400,000,000

E	State Capital Improvements Revolving Loan Fund (Fund 7040)	
F	C15030 Revolving Loan	\$82,000,000
G	TOTAL State Capital Improvements Revolving Loan Fund	\$82,000,000
H	Clean Ohio Conservation Fund (Fund 7056)	
I	C15060 Clean Ohio Conservation Program	\$75,000,000
J	TOTAL Clean Ohio Conservation Fund	\$75,000,000
K	TOTAL ALL FUNDS	\$557,000,000

LOCAL PUBLIC INFRASTRUCTURE 5135

Capital appropriations in this act made from the State 5136
 Capital Improvements Fund (Fund 7038) shall be used in 5137
 accordance with sections 164.01 to 164.12 of the Revised Code. 5138
 The Director of the Public Works Commission may certify to the 5139
 Director of Budget and Management that a need exists to 5140
 appropriate investment earnings to be used in accordance with 5141
 sections 164.01 to 164.12 of the Revised Code. If the Director 5142
 of Budget and Management determines pursuant to division (D) of 5143
 section 164.08 and section 164.12 of the Revised Code that 5144
 investment earnings are available to support additional 5145
 appropriations, such amounts are hereby appropriated. 5146

If the Public Works Commission receives refunds due to 5147
 project overpayments that are discovered during a post-project 5148
 audit, the Director of the Public Works Commission may certify 5149
 to the Director of Budget and Management that refunds have been 5150
 received. In certifying the refunds, the Director of the Public 5151

Works Commission shall provide the Director of Budget and 5152
Management information on the project refunds. The certification 5153
shall detail by project the source and amount of project 5154
overpayments received and include any supporting documentation 5155
required or requested by the Director of Budget and Management. 5156
Upon receipt of the certification, the Director of Budget and 5157
Management shall determine if the project refunds are necessary 5158
to support existing appropriations. If the project refunds are 5159
available to support additional appropriations, these amounts 5160
are hereby appropriated to appropriation item C15000, Local 5161
Public Infrastructure/State CIP. 5162

REVOLVING LOAN 5163

Capital appropriations in this act made from the State 5164
Capital Improvements Revolving Loan Fund (Fund 7040) shall be 5165
used in accordance with sections 164.01 to 164.12 of the Revised 5166
Code. 5167

If the Public Works Commission receives refunds due to 5168
project overpayments that are discovered during a post-project 5169
audit, the Director of the Public Works Commission may certify 5170
to the Director of Budget and Management that refunds have been 5171
received. In certifying the refunds, the Director of the Public 5172
Works Commission shall provide the Director of Budget and 5173
Management information on the project refunds. The certification 5174
shall detail by project the source and amount of project 5175
overpayments received and include any supporting documentation 5176
required or requested by the Director of Budget and Management. 5177
Upon receipt of the certification, the Director of Budget and 5178
Management shall determine if the project refunds are necessary 5179
to support existing appropriations. If the project refunds are 5180
available to support additional appropriations, these amounts 5181

are hereby appropriated to appropriation item C15030, Revolving 5182
Loan. 5183

CLEAN OHIO CONSERVATION GRANT REPAYMENTS 5184

Capital appropriations in this act made from the Clean 5185
Ohio Conservation Fund (Fund 7056) shall be used in accordance 5186
with sections 164.20 to 164.27 of the Revised Code. 5187

Any amount in grant repayments received by the Public 5188
Works Commission and deposited into the Clean Ohio Conservation 5189
Fund pursuant to section 164.261 of the Revised Code is hereby 5190
appropriated through the foregoing appropriation item C15060, 5191
Clean Ohio Conservation. 5192

Section 243.20. The Ohio Public Facilities Commission is 5193
hereby authorized to issue and sell, in accordance with Sections 5194
2p and 2s of Article VIII, Ohio Constitution, and Chapter 151. 5195
and particularly sections 151.01 and 151.08 of the Revised Code, 5196
original obligations, in an aggregate principal amount not to 5197
exceed \$300,000,000 in addition to the original obligations 5198
heretofore authorized by prior acts of the General Assembly. 5199
These authorized obligations shall be issued, subject to 5200
applicable constitutional and statutory limitations, as needed 5201
to provide sufficient moneys to the credit of the State Capital 5202
Improvements Fund (Fund 7038) to pay costs of capital 5203
improvement projects of local subdivisions. 5204

Section 243.30. The Ohio Public Facilities Commission is 5205
hereby authorized to issue and sell, in accordance with Sections 5206
2o and 2q of Article VIII, Ohio Constitution, and Chapter 151. 5207
and particularly sections 151.01 and 151.09 of the Revised Code, 5208
original obligations of the state in an aggregate principal 5209
amount not to exceed \$100,000,000 in addition to the original 5210

issuance of obligations heretofore authorized by prior acts of 5211
the General Assembly. These authorized obligations shall be 5212
issued, subject to applicable constitutional and statutory 5213
limitations, as needed to provide sufficient moneys to the 5214
credit of the Clean Ohio Conservation Fund (Fund 7056), the 5215
Clean Ohio Agricultural Easement Fund (Fund 7057), and the Clean 5216
Ohio Trail Fund (Fund 7061) to pay costs of conservation 5217
projects. 5218

Section 245.10. 5219

5220

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A OSB SCHOOL FOR THE BLIND

B Administrative Building Fund (Fund 7026)

C C22624 Natatorium Renovations \$2,680,885

D TOTAL Administrative Building Fund \$2,680,885

E TOTAL ALL FUNDS \$2,680,885

Section 247.10. 5221

5222

1 2 3

A OSD SCHOOL FOR THE DEAF

B Administrative Building Fund (Fund 7026)

C	C22107	Renovations and Improvements	\$750,000
D	TOTAL Administrative Building Fund		\$750,000
E	TOTAL ALL FUNDS		\$750,000

Section 301.10. All items in this act are hereby 5223
 appropriated as designated out of any moneys in the state 5224
 treasury to the credit of the designated fund. For all operating 5225
 appropriations made in this act, those in the first column are 5226
 for fiscal year 2022 and those in the second column are for 5227
 fiscal year 2023. The operating appropriations made in this act 5228
 are in addition to any other operating appropriations made for 5229
 the FY 2022-FY 2023 biennium. 5230

Section 309.10. 5231

5232

	1	2	3	4	5
A	DEV DEPARTMENT OF DEVELOPMENT				
B	General Revenue Fund Group				
C	GRF	195456	Local Roads	\$95,000,000	\$0
D	GRF	195459	Ohio Onshoring Incentive	\$600,000,000	\$0
E	TOTAL GRF General Revenue Fund Group			\$695,000,000	\$0
F	Dedicated Purpose Fund Group				
G	5CV3	195457	Local Water and Sewer	\$101,200,000	\$0

H	5CV3	1956D4	Water Reclamation Project	\$300,000,000	\$0
I	TOTAL DPF Dedicated Purpose Fund Group			\$401,200,000	\$0
J	TOTAL ALL BUDGET FUND GROUPS			\$1,096,200,000	\$0

Section 309.11. GRANT AGREEMENTS WITH NEW JOB, PAYROLL,
AND CAPITAL INVESTMENT COMMITMENTS

The Department of Development, on behalf of the State of Ohio, shall enter into a grant agreement with a megaproject operator of a megaproject that satisfies the criteria described in division (A) (11) (a) (ii) of section 122.17 of the Revised Code and that is the recipient of any grants supported by appropriation item 195459, Ohio Onshoring Incentive, or appropriation item 1956D4, Water Reclamation Project. The grant agreement may contain new job, new payroll, or capital investment commitments. If the grant recipient fails to achieve the commitments contained in the agreement, the Department of Development may require the grant recipient to repay, as liquidated damages for breaching the agreement, an amount equal to the grant funds disbursed under the agreement. The Department of Development may consider prior performance of the grant recipient under any agreements with the State of Ohio or the Ohio Tax Credit Authority and any market conditions impacting the grant recipient when determining whether to waive all or a portion of the liquidated damages amount.

Section 318.10.

A	DOT DEPARTMENT OF TRANSPORTATION				
B	General Revenue Fund Group				
C	GRF	775471	State Road Improvements	\$110,000,000	\$0
D	TOTAL GRF General Revenue Fund Group			\$110,000,000	\$0
E	TOTAL ALL BUDGET FUND GROUPS			\$110,000,000	\$0

Section 328.10. REAPPROPRIATIONS 5255

Amounts equal to the unexpended, unencumbered balances of 5256
the foregoing appropriations contained in the sections of this 5257
act prefixed with numbers in the 300s at the end of fiscal year 5258
2022 are hereby reappropriated to the respective appropriation 5259
items in fiscal year 2023 for the same purposes. 5260

Section 329.10. PROVISIONS OF LAW GENERALLY APPLICABLE TO 5261
APPROPRIATIONS 5262

Within the limits set forth in this act, the Director of 5263
Budget and Management shall establish accounts indicating the 5264
source and amount of funds for each appropriation made in this 5265
act, and shall determine the form and manner in which 5266
appropriation accounts shall be maintained. Expenditures from 5267
operating appropriations contained in this act shall be 5268
accounted for as though made in H.B. 110 of the 134th General 5269
Assembly. The operating appropriations made in this act are 5270
subject to all provisions of H.B. 110 of the 134th General 5271
Assembly that are generally applicable to such appropriations. 5272

Section 509.01. CERTIFICATION OF AVAILABILITY OF MONEYS 5273

Moneys that require release shall not be expended from any 5274

appropriation contained in this act without certification of the 5275
Director of Budget and Management that there are sufficient 5276
moneys in the state treasury in the fund from which the 5277
appropriation is made. Such certification made by the Office of 5278
Budget and Management shall be based on estimates of revenue, 5279
receipts, and expenses. Nothing in this section limits the 5280
authority of the Director of Budget and Management granted in 5281
section 126.07 of the Revised Code. 5282

Section 509.02. LIMITATION ON USE OF CAPITAL 5283
APPROPRIATIONS 5284

The appropriations made in this act, excluding those made 5285
from the State Capital Improvement Fund (Fund 7038) and the 5286
State Capital Improvements Revolving Loan Fund (Fund 7040) for 5287
buildings or structures, including remodeling and renovations, 5288
are limited to: 5289

(A) Acquisition of real property or interests in real 5290
property; 5291

(B) Buildings and structures, which includes construction, 5292
demolition, complete heating and cooling, lighting, and lighting 5293
fixtures, and all necessary utilities, ventilating, plumbing, 5294
sprinkling, water and sewer systems, when such systems are 5295
authorized or necessary; 5296

(C) Architectural, engineering, and professional services 5297
expenses directly related to the projects; 5298

(D) Machinery that is necessary to the operation or 5299
function of the building or structure at the time of initial 5300
acquisition or construction; 5301

(E) Acquisition, development, and deployment of new 5302
computer systems, including the integration of existing and new 5303

computer systems, but excluding regular or ongoing maintenance 5304
or support agreements; 5305

(F) Furniture, fixtures, or equipment that meets all the 5306
following criteria: 5307

(1) Is essential in bringing the facility up to its 5308
intended use or is necessary for the functioning of the 5309
particular facility or project; 5310

(2) Has a unit cost of about \$100 or more; and 5311

(3) Has a useful life of five years or more. 5312

Furniture, fixtures, or equipment that is not an integral 5313
part of or directly related to the basic purpose or function of 5314
a project for which moneys are appropriated shall not be paid 5315
for from these appropriations. This paragraph does not apply to 5316
appropriation line items specifically for furniture, fixtures, 5317
or equipment. 5318

Section 509.03. CONTINGENCY RESERVE REQUIREMENT 5319

Any request for release of capital appropriations by the 5320
Director of Budget and Management or the Controlling Board for 5321
projects, the contracts for which are awarded by the Ohio 5322
Facilities Construction Commission, shall contain a contingency 5323
reserve, the amount of which shall be determined by the Ohio 5324
Facilities Construction Commission, for payment of unanticipated 5325
project expenses. Any amount deducted from the encumbrance for a 5326
contractor's contract as an assessment for liquidated damages 5327
shall be added to the encumbrance for the contingency reserve. 5328
Contingency reserve funds shall be used to pay costs resulting 5329
from unanticipated job conditions, to comply with rulings 5330
regarding building and other codes, to pay costs related to 5331
errors or omissions in contract documents, to pay costs 5332

associated with changes in the scope of work, and to pay the 5333
cost of settlements and judgments related to the project. 5334

Any funds remaining upon completion of a project, may, 5335
upon approval of the Controlling Board, be released for the use 5336
of the institution to which the appropriation was made for 5337
another capital facilities project or projects. 5338

Section 509.04. SATISFACTION OF JUDGMENTS AND SETTLEMENTS 5339
AGAINST THE STATE 5340

Except as otherwise provided in this section, an 5341
appropriation contained in this act or in any other act may be 5342
used for the purpose of satisfying judgments, settlements, or 5343
administrative awards ordered or approved by the Court of Claims 5344
or by any other court of competent jurisdiction in connection 5345
with civil actions against the state. This authorization does 5346
not apply to appropriations that are to be applied to or used 5347
for payment of guarantees by or on behalf of the state or for 5348
payments under lease agreements relating to or debt service on 5349
bonds, notes, or other obligations of the state. Notwithstanding 5350
any other section of law to the contrary, this authorization 5351
includes appropriations from funds into which proceeds or direct 5352
obligations of the state are deposited only to the extent that 5353
the judgment, settlement, or administrative award is for or 5354
represents capital costs for which the appropriation may 5355
otherwise be used and is consistent with the purpose for which 5356
any related obligations were issued or entered into. Nothing 5357
contained in this section is intended to subject the state to 5358
suit in any forum in which it is not otherwise subject to suit, 5359
nor is it intended to waive or compromise any defense or right 5360
available to the state in any suit against it. 5361

Section 509.05. CAPITAL RELEASES BY THE DIRECTOR OF BUDGET 5362

AND MANAGEMENT 5363

Notwithstanding section 126.14 of the Revised Code, 5364
appropriations for appropriation items C50100, Local Jails, and 5365
C50101, Community-Based Correctional Facilities, appropriated 5366
from the Adult Correctional Building Fund (Fund 7027) to the 5367
Department of Rehabilitation and Correction, and any projects 5368
specifically identified for C58001, Community Assistance 5369
Projects, shall be released upon the written approval of the 5370
Director of Budget and Management. The appropriations from the 5371
Public School Building Fund (Fund 7021) and the School Building 5372
Program Assistance Fund (Fund 7032) to the Facilities 5373
Construction Commission, from the Transportation Building Fund 5374
(Fund 7029) to the Department of Transportation, from the Clean 5375
Ohio Conservation Fund (Fund 7056), the State Capital 5376
Improvement Fund (Fund 7038), and the State Capital Improvements 5377
Revolving Loan Fund (Fund 7040) to the Public Works Commission, 5378
and from the Underground Parking Garage Operating Fund (Fund 5379
2080) to the Capitol Square Review and Advisory Board shall be 5380
released upon presentation of a request to release the funds, by 5381
the agency to which the appropriation has been made, to the 5382
Director of Budget and Management. 5383

Section 509.06. PREVAILING WAGE REQUIREMENT 5384

Except as provided in section 4115.04 of the Revised Code, 5385
moneys appropriated or reappropriated by the 134th General 5386
Assembly shall not be used for the construction of public 5387
improvements, as defined in section 4115.03 of the Revised Code, 5388
unless the mechanics, laborers, or workers engaged therein are 5389
paid the prevailing rate of wages prescribed in section 4115.04 5390
of the Revised Code. Nothing in this section affects the wages 5391
and salaries established for state employees under Chapter 124. 5392

of the Revised Code, or collective bargaining agreements entered 5393
into by the state under Chapter 4117. of the Revised Code, while 5394
engaged on force account work, nor does this section interfere 5395
with the use of inmate and patient labor by the state. 5396

Section 509.07. AUTHORIZATION OF THE DIRECTOR OF BUDGET 5397
AND MANAGEMENT 5398

The Director of Budget and Management shall authorize both 5399
of the following: 5400

(A) The initial release of moneys for projects from the 5401
funds into which proceeds of direct obligations of the state are 5402
deposited; and 5403

(B) The expenditure or encumbrance of moneys from funds 5404
into which proceeds of direct obligations are deposited, only 5405
after determining to the Director's satisfaction that either of 5406
the following applies: 5407

(1) The application of such moneys to the particular 5408
project will not negatively affect any exclusion of the interest 5409
or interest equivalent on obligations issued to provide moneys 5410
to the particular fund from the calculation of gross income for 5411
federal income tax purposes under the "Internal Revenue Code of 5412
1986," 100 Stat. 2085, 26 U.S.C. 1, as amended. 5413

(2) Moneys for the project will come from the proceeds of 5414
federally taxable obligations, the interest on which is not so 5415
excluded from the calculation of gross income for federal income 5416
tax purposes and which have been authorized and issued on that 5417
basis by their issuing authority. 5418

In the event the Director determines that the condition 5419
set forth in division (B) (1) of this section does not apply, and 5420
that there is no existing fund in the state treasury to enable 5421

compliance with the condition set forth in division (B) (2) of 5422
this section, the Director may create a fund in the state 5423
treasury for the purpose of receiving proceeds of federally 5424
taxable obligations. The Director may establish capital 5425
appropriation items in that taxable bond fund that correspond to 5426
the preexisting capital appropriation items in the associated 5427
tax-exempt bond fund. The Director also may transfer capital 5428
appropriations in whole or in part between the taxable and tax- 5429
exempt bond funds within a particular purpose for which the 5430
bonds have been authorized. 5431

Section 509.08. ACCOUNTING MAINTENANCE BY THE DIRECTOR OF 5432
BUDGET AND MANAGEMENT 5433

Within the limits set forth in this act, the Director of 5434
Budget and Management shall establish accounts indicating the 5435
source and amount of funds for each appropriation made in this 5436
act, and shall determine the form and manner in which 5437
appropriation accounts shall be maintained in accordance with 5438
section 126.21 of the Revised Code. 5439

Section 509.11. REQUIREMENTS RELATING TO NON-STATE 5440
OWNERSHIP OF CERTAIN FINANCED PROJECTS 5441

(A) No capital improvement appropriations or 5442
reappropriations made in this act shall be released for planning 5443
or for improvement, renovation, or construction or acquisition 5444
of capital facilities if a state agency, as defined in section 5445
154.01 of the Revised Code, does not own the real property that 5446
constitutes the capital facilities or on which the capital 5447
facilities are or will be located. This restriction does not 5448
apply in any of the following circumstances: 5449

(1) The state agency has a long-term (at least as long as 5450

the obligations that financed the project) lease of, or other 5451
interest (such as an easement) in, the real property. 5452

(2) In the case of an appropriation or reappropriation for 5453
capital facilities that, because of their unique nature or 5454
location, will be owned or be part of facilities owned by a 5455
separate nonprofit organization and made available to the state 5456
agency for its use or benefit, the nonprofit organization either 5457
owns or has a long-term (at least as long as the obligations 5458
that financed the project) lease of the real property or other 5459
capital facility to be improved, renovated, constructed, or 5460
acquired and has entered into a joint or cooperative use 5461
agreement, with and approved by the state agency that meets the 5462
requirements of division (B) of this section. 5463

(B) In the case of capital facilities referred to in 5464
division (A) (2) of this section, the joint or cooperative use 5465
agreement shall include, as a minimum, provisions that: 5466

(1) Specify the extent and nature of that joint or 5467
cooperative use, extending for not shorter than the length of 5468
the obligations that financed the project, with the value of 5469
such use or right to use to be, as determined by the parties and 5470
approved by the approving department, reasonably related to the 5471
amount of the appropriation; 5472

(2) Provide for pro rata reimbursement to the state should 5473
the arrangement for joint or cooperative use by a state agency 5474
be terminated; and 5475

(3) Provide that procedures to be followed during the 5476
capital improvement process will comply with appropriate 5477
applicable state statutes and rules, including the provisions of 5478
this act. 5479

(C) This section does not apply to appropriations or 5480
reappropriations from the State Capital Improvements Fund (Fund 5481
7038), State Capital Improvements Revolving Loan Fund (Fund 5482
7040), Clean Ohio Conservation Fund (Fund 7056), Clean Ohio 5483
Revitalization Fund (Fund 7003), the Service Station Cleanup 5484
Fund (Fund 7100), or the School Building Program Assistance Fund 5485
(Fund 7032). 5486

Section 518.10. OBLIGATIONS ISSUED UNDER CHAPTER 151. OF 5487
THE REVISED CODE 5488

The capital improvements for which appropriations or 5489
reappropriations are made in this act from the Higher Education 5490
Improvement Taxable Fund (Fund 7024), the Ohio Parks and Natural 5491
Resources Fund (Fund 7031), the School Building Program 5492
Assistance Fund (Fund 7032), the Higher Education Improvement 5493
Fund (Fund 7034), the State Capital Improvements Fund (Fund 5494
7038), the State Capital Improvements Revolving Loan Fund (Fund 5495
7040), the Coal Research and Development Fund (Fund 7046), the 5496
Clean Ohio Conservation Fund (Fund 7056), the Clean Ohio 5497
Agricultural Easement Fund (Fund 7057), and the Clean Ohio Trail 5498
Fund (Fund 7061) are determined to be capital improvements and 5499
capital facilities for natural resources, a statewide system of 5500
common schools, state-supported and state-assisted institutions 5501
of higher education, local subdivision capital improvement 5502
projects, coal research and development projects, and 5503
conservation purposes (under the Clean Ohio Program) and are 5504
designated as capital facilities to which proceeds of 5505
obligations issued under Chapter 151. of the Revised Code are to 5506
be applied. 5507

Section 518.20. OBLIGATIONS ISSUED UNDER CHAPTER 154. OF 5508
THE REVISED CODE 5509

The capital improvements for which appropriations or 5510
reappropriations are made in this act from the Administrative 5511
Building Taxable Bond Fund (Fund 7016), the Administrative 5512
Building Fund (Fund 7026), the Adult Correctional Building Fund 5513
(Fund 7027), the Juvenile Correctional Building Fund (Fund 5514
7028), the Transportation Building Fund (Fund 7029), the 5515
Cultural and Sports Facilities Building Fund (Fund 7030), the 5516
Mental Health Facilities Improvement Fund (Fund 7033), and the 5517
Parks and Recreation Improvement Fund (Fund 7035) are determined 5518
to be capital improvements and capital facilities for housing 5519
state agencies and branches of government, mental health and 5520
developmental disabilities, and parks and recreation and are 5521
designated as capital facilities to which proceeds of 5522
obligations issued under Chapter 154. of the Revised Code are to 5523
be applied. 5524

Section 523.10. TRANSFER OF OPEN ENCUMBRANCES 5525

Upon the request of the agency to which a capital project 5526
appropriation item is appropriated, the Director of Budget and 5527
Management may transfer open encumbrance amounts between 5528
separate encumbrances for the project appropriation item to the 5529
extent that any reductions in encumbrances are agreed to by the 5530
contracting vendor and the agency. 5531

Section 525.10. LITIGATION PROCEEDS TO THE ADMINISTRATIVE 5532
BUILDING FUND 5533

Any proceeds received by the state as the result of 5534
litigation or a settlement agreement related to any liability 5535
for the planning, design, engineering, construction, or 5536
constructed management of facilities operated by the Department 5537
of Administrative Services shall be deposited into the General 5538
Revenue Fund or the Building Improvement Fund (Fund 5KZ0). 5539

Section 529.10. GRF CASH TRANSFERS 5540

Notwithstanding any provision of law to the contrary, 5541
during the fiscal year 2023-2024 capital biennium, if the 5542
Director of Budget and Management determines that there is 5543
sufficient cash balance in the General Revenue Fund, the 5544
Director shall transfer up to \$1,500,000,000 cash from the 5545
General Revenue Fund to those funds deemed necessary to support 5546
the appropriations made in this act and H.B. 597 of the 134th 5547
General Assembly. Within seven calendar days of making such a 5548
transfer, the Director shall send written notification to the 5549
Speaker of the House of Representatives and the President of the 5550
Senate itemizing each fund that received such a transfer. 5551

If the Director determines that there is sufficient cash 5552
balance in the General Revenue Fund to support additional 5553
transfers above \$1,500,000,000, the Director shall report in 5554
writing to the Speaker of the House of Representatives and the 5555
President of the Senate indicating the opportunity to make such 5556
additional transfers. The Director's notification shall itemize 5557
the proposed amount of cash to be transferred from the General 5558
Revenue Fund to each fund that would receive such a transfer. 5559

If neither the Speaker of the House of Representatives nor 5560
the President of the Senate notify the Director in writing of an 5561
objection to the proposed additional transfers within seven 5562
calendar days from delivery of such a notification, the Director 5563
may transfer the additional amounts in accordance with the 5564
proposal. 5565

The Director may transfer any unexpended or unencumbered 5566
cash transferred under this section from those funds back to the 5567
General Revenue Fund, if determined necessary. Within seven 5568
calendar days of making such a transfer, the Director shall send 5569

a written notification to the Speaker of the House of 5570
Representatives and the President of the Senate. 5571

Section 531.10. TRANSFERS FROM THE CLEAN OHIO 5572
REVITALIZATION FUND TO THE SERVICE STATION CLEANUP FUND 5573

During the biennium ending June 30, 2024, the Director of 5574
Budget and Management, at the request of the Director of 5575
Development, may transfer up to the remaining unobligated cash 5576
balance from the Clean Ohio Revitalization Fund (Fund 7003) to 5577
the Service Station Cleanup Fund (7100) as needed to provide for 5578
Service Station Cleanup grants awarded by the Director of 5579
Development. 5580

Section 601.10. That Sections 219.10, 221.10, 221.13, 5581
223.10, 223.15, 227.10, 229.10, 229.20, 237.10, and 237.13 of 5582
H.B. 597 of the 134th General Assembly be amended to read as 5583
follows: 5584

Sec. 219.10. 5585

5586

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A	DDD DEPARTMENT OF DEVELOPMENTAL DISABILITIES		
B			Reappropriations
C	Mental Health Facilities Improvement Fund (Fund 7033)		
D	C59004	Community Assistance Projects	\$725,000
E	C59034	Statewide Developmental Centers	\$1,100,000

F	C59064	Heinzerling Community Facilities	\$350,000
G	C59070	Hardin County YMCA Renovations	\$164,000
H	C59071	NECCO Gym Project	\$8,500
I	C59072	Windfall Developmental Disabilities Project	\$250,000
J	C59073	Hattie Larlham	\$400,000
K	C59075	Easterseals Production and Fulfillment Center	\$200,000
L	TOTAL Department of Developmental Disabilities		\$3,197,500
			<u>\$2,847,500</u>
M	TOTAL ALL FUNDS		\$3,197,500
			<u>\$2,847,500</u>

COMMUNITY ASSISTANCE PROJECTS 5587

The foregoing appropriation item C59004, Community 5588
 Assistance Projects, may be used to provide community assistance 5589
 funds for the development, purchase, construction, or renovation 5590
 of facilities for day programs or residential programs that 5591
 provide services to persons eligible for services from the 5592
 Department of Developmental Disabilities or county boards of 5593
 developmental disabilities and shall be distributed by the 5594
 Department of Developmental Disabilities subject to Controlling 5595
 Board approval. 5596

Sec. 221.10. 5597

5598

	1	2	3
A	MHA DEPARTMENT OF MENTAL HEALTH AND ADDICTION SERVICES		
B			Reappropriations
C	Mental Health Facilities Improvement Fund (Fund 7033)		
D	C58001	Community Assistance Projects	\$23,885,310
			<u>\$24,235,310</u>
E	C58007	Infrastructure Renovations	\$15,000,000
F	C58033	Salvation Army of Greater Cleveland Harbor Light Complex	\$350,000
G	C58044	Alvis Women Community Reentry Project	\$50,000
H	C58046	Summer Entrepreneurial Experience and Knowledge	\$100,000
I	C58048	Community Resiliency Projects	\$10,549,443
J	TOTAL Mental Health Facilities Improvement Fund		\$49,934,753
			<u>\$50,284,753</u>
K	TOTAL ALL FUNDS		\$49,934,753
			<u>\$50,284,753</u>

INFRASTRUCTURE RENOVATIONS

5599

The amount reappropriated for the foregoing appropriation

5600

item C58007, Infrastructure Renovations, is the unencumbered 5601
balance as of June 30, 2022, in appropriation item C58007, 5602
Infrastructure Renovations, plus \$621,441. Prior to the 5603
expenditure of this appropriation, the Department of Mental 5604
Health and Addiction Services shall certify to the Director of 5605
Budget and Management canceled encumbrances in the amount of at 5606
least \$621,441. 5607

Sec. 221.13. COMMUNITY ASSISTANCE PROJECTS 5608

The foregoing appropriation item C58001, Community 5609
Assistance Projects, may be used for facilities constructed or 5610
to be constructed pursuant to Chapter 340., 5119., 5123., or 5611
5126. of the Revised Code or the authority granted by section 5612
154.20 and other applicable sections of the Revised Code and the 5613
rules issued pursuant to those chapters and that section and 5614
shall be distributed by the Department of Mental Health and 5615
Addiction Services subject to Controlling Board approval. 5616

The amount reappropriated for the foregoing appropriation 5617
item C58001, Community Assistance Projects, is the unencumbered 5618
balance as of June 30, 2022, in appropriation item C58001, 5619
Community Assistance Projects, plus the unencumbered balance as 5620
of June 30, 2022, in appropriation item C59064, Heinzerling 5621
Community Facilities. 5622

A portion of the foregoing appropriation item C58001, 5623
Community Assistance Projects, shall be used to support the 5624
projects listed in this section unless the amounts are 5625
distributed prior to June 30, 2022. 5626

5627

A	Project List	
B	Maryhaven Comprehensive <u>Comprehensive</u> Addiction Center	\$4,500,000
C	Bellefaire JCB Pediatric Psychiatric Hospital and Autism School	\$1,000,000
D	Comprehensive Outpatient Program Expansion	\$1,000,000
E	Restoration of Mental Health Diversion Center	\$1,000,000
F	Sheakley Day Treatment	\$934,000
G	Greater Dayton Regional Hospital Association	\$800,000
H	Cleveland Clinic Akron General	\$700,000
I	Cuyahoga County Mental Health Jail Diversion Facility	\$700,000
J	One Step Closer to Home	\$650,000
K	Cornerstone of Hope - Independence	\$500,000
L	ADAS Board of Lorain County	\$500,000
M	Tri-County Board of Recovery and Mental Health Services	\$450,000
N	Perry County Behavioral Health Veterans Drug Treatment Program	\$400,000
O	Providence House	\$400,000

P	Neighborhood Development Services	\$400,000
Q	<u>Heinzerling Community Facilities</u>	<u>\$350,000</u>
R	Alvis House	\$300,000
S	Western Reserve Area on Aging-St. Vincent	\$300,000
T	Cedar Hills Transformation Camp	\$250,000
U	Adams County	\$250,000
V	(Cocoon) Comprehensive Advocacy Center for Survivors of Domestic and Sexual Violence	\$200,000
W	CommQuests Recovery Campus Improvements	\$200,000
X	West Dayton Community Services Center	\$200,000
Y	Meadow Center	\$150,000
Z	Y-Haven	\$150,000
AA	City of Franklin	\$150,000
AB	Maryhaven	\$125,000
AC	Forbes House Domestic Violence Project	\$120,000
AD	Seven Hills Trauma Recovery Center	\$105,000
AE	Save a Warrior Project	\$100,000
AF	Cadence Care Network Family and Community Resource Center	\$50,000

H	C725E0	DNR Fairgrounds Area Upgrades	\$19,090
I	C725N7	District Office Renovations	\$270,175
J	TOTAL Administrative Building Fund		\$3,289,265
K	Ohio Parks and Natural Resources Fund (Fund 7031)		
L	C72549	Facilities Development	\$1,000
M	C725E1	Local Parks Projects Statewide	\$804,272
N	C725E5	Project Planning	\$1,000
O	C725J0	Natural Areas and Preserves Maintenance Facility Development - Springville Carbon Rod Removal	\$165,670
P	C725K0	State Park Renovations/Upgrading	\$14,211
Q	C725M0	Dam Rehabilitation	\$1,000
R	C725N5	Wastewater/Water Systems Upgrades	\$1,000
S	C725N8	Forestry Equipment	\$1,000
T	TOTAL Ohio Parks and Natural Resources Fund		\$989,154
U	Parks and Recreation Improvement Fund (Fund 7035)		
V	C725A0	State Parks, Campgrounds, Lodges, Cabins	\$68,980
W	C725B2	Parks Equipment	\$1,210,250

X	C725B5	Buckeye Lake Dam Rehabilitation	\$1,000
Y	C725C4	Muskingum River Lock and Dam	\$1,000
Z	C725E2	Local Parks, Recreation, and Conservation Projects	\$46,768,005 <u>\$48,018,005</u>
AA	C725E6	Project Planning	\$879,676
AB	C725L8	Statewide Trails Program	\$1,454,000
AC	C725N6	Wastewater/Water Systems Upgrades	\$1,000
AD	C725R3	State Parks Renovations/Upgrades	\$1,000
AE	C725R4	Dam Rehabilitation - Parks	\$43,510
AF	C725R5	Lake White State Park - Dam Rehabilitation	\$1,000
AG	TOTAL Parks and Recreation Improvement Fund		\$50,429,421 <u>\$51,679,421</u>
AH	Clean Ohio Trail Fund (Fund 7061)		
AI	C72514	Clean Ohio Trail Fund	\$157,122
AJ	TOTAL Clean Ohio Trail Fund		\$157,122
AK	Waterways Safety Fund (Fund 7086)		
AL	C725A7	Cooperative Funding for Boating Facilities	\$6,490,400

AM	C725N9	Operations Facilities	\$1,276,700
AN	TOTAL	Waterways Safety Fund	\$7,767,100
AO	TOTAL ALL FUNDS		\$64,526,102
			<u>\$65,776,102</u>

FEDERAL REIMBURSEMENT 5631

All reimbursements received from the federal government 5632
for any expenditures made pursuant to this section shall be 5633
deposited in the state treasury to the credit of the fund from 5634
which the expenditure originated. 5635

Sec. 223.15. The foregoing appropriation item C725E2, 5636
Local Parks, Recreation, and Conservation Projects, shall be 5637
equal to the amount of all unreleased local parks projects and 5638
allowable administrative costs specified in this section, unless 5639
amounts are released prior to June 30, 2022, and shall include 5640
the unencumbered balance as of June 30, 2022, in appropriation 5641
item C76061, Warren County Drug Taskforce Headquarters, and up 5642
to \$750,000 of the unencumbered balance as of June 30, 2022, in 5643
appropriation item C50100, Local Jails. 5644

Of the foregoing appropriation item C725E2, Local Parks, 5645
Recreation, and Conservation Projects, an amount equal to two 5646
per cent of the projects listed may be used by the Department of 5647
Natural Resources for the administration of local projects. 5648

5649

A	Project List	
B	<u>Downtown Cleveland Lakefront</u>	\$3,500,000
	<u>Pedestrian Bridge Access Project</u>	<u>\$5,000,000</u>
C	Bailey's Bike Trail	\$2,000,000
D	Smale Riverfront Park	\$1,700,000
E	City of Cleveland Lakefront Access Project	\$1,500,000
F	More Home to Roam	\$1,500,000
G	Columbus Zoo Conservation Education Renovations	\$1,000,000
H	<u>Warren County Sports Park</u>	<u>\$1,000,000</u>
I	Conneaut Marina Improvement	\$850,000
J	The Foundry	\$850,000
K	Toledo Zoo Entry Complex and Tiger and Bear Exhibit	\$800,000
L	Auglaize Mercer Recreational Complex	\$750,000
M	Hudson Greenway Trail	\$750,000
N	Sandusky Bay Pathway/Landing Park	\$750,000
O	Scranton Trail Project	\$750,000
P	Makino Park Inclusive Fields	\$675,000

Q	Dublin Bridge Park and Greenways Project	\$650,000
R	Akron Zoo	\$500,000
S	Alum Creek and Olentangy Trail Connector	\$500,000
T	Forest Lawn Flood Plain Restoration and Wildlife Trail	\$500,000
U	Great Miami River Recreation Bike Trail	\$500,000
V	Healey Creek Flood Mitigation	\$500,000
W	Jim Simmons Trail Reservoir Trail	\$500,000
X	Kurt Tunnell Memorial Trail	\$500,000
Y	Massillon Reservoir -Park Splash Pad	\$500,000
Z	Oak Harbor Waterfront	\$500,000
AA	The Wilds RV Park	\$500,000
AB	Westlake Clague Park Playground Renovation	\$487,155
AC	Pymatuning Valley Greenway Project	\$450,000
AD	Sunbury Ohio to Erie Trail Design and Construction	\$450,000
AE	Wadsworth Memorial Park Improvements	\$420,000

AF	Buckeye Lake Feeder Channel Restoration	\$400,000
AG	Forest Run Metro Park Timberman Project	\$400,000
AH	Thaddeus Kosciuszko Park	\$400,000
AI	Whitehall Community Park Extension	\$400,000
AJ	Worthington McCord Park Renovations	\$400,000
AK	Adams County Welcome Center	\$350,000
AL	Dover Riverfront Trailhead Connector	\$350,000
AM	Gateway Regional Sports Complex	\$350,000
AN	Sidney Canal Feeder Trail	\$350,000
AO	Wright Patterson AFB Main Gate Park Land Acquisition	\$350,000
AP	Lane Avenue Shared Use Path Project	\$338,000
AQ	Sheffield Village French Creek Project	\$325,000
AR	Ashland Freer Field Improvements	\$300,000
AS	Glenford Earthworks Phase III	\$300,000
AT	Lafayette Township Park Improvements	\$300,000
AU	Magic Mile Trail	\$300,000

AV	Marshallville Preserve	\$300,000
AW	Portage Lakes Drive Community Park	\$300,000
AX	Solon-Chagrin Falls Multi-purpose Trail	\$300,000
AY	Wadsworth City Park	\$300,000
AZ	<u>Clear Creek Bike Path Connector</u>	<u>\$250,000</u>
BA	Cave Lake Center for Community Leadership	\$250,000
BB	Clay Township Park Pavilion & Playground Improvements	\$250,000
BC	Camp Lakota	\$250,000
BD	Diamond Park	\$250,000
BE	First Ladies' Library Improvements	\$250,000
BF	Geneva-on-the-Lake Bike Trail	\$250,000
BG	Heights to Hudson Trail	\$250,000
BH	J. Babe Stern Ball Field	\$250,000
BI	Millersport Canal Restoration - Phase I	\$250,000
BJ	Wasson Way Uptown Connector Trail	\$250,000
BK	Akron Children's Hospital	\$225,000

BL	Bay Village Walker Road Retention Basin	\$212,500
BM	Black River Community Multi-use Facility	\$200,000
BN	Bradstreet's Landing Pier, Lakefront Access and Resiliency Improvements	\$200,000
BO	Elks CC Dam Repair Project	\$200,000
BP	Holden Arboretum	\$200,000
BQ	Home Road Trail Extension	\$200,000
BR	Lorain County Metro Park Connector	\$200,000
BS	Matthew Thomas Park Master Plan	\$200,000
BT	Mayerson JCC Improvements	\$200,000
BU	Munson Springs Nature Preserve & Historical Site	\$200,000
BV	Shared Use Path Connector from Goosepond Road to the Licking County Health Department	\$200,000
BW	Sheffield Village Trails	\$200,000
BX	Sylvania Burnham Park Upgrade/Plummer Pool Renovations	\$200,000
BY	Union and Rome Townships Trails Project	\$200,000

BZ	Wellston Pride Park Revitalization Project Phase II	\$200,000
CA	McKelvey Lake Park	\$175,000
CB	Antrim Community Center	\$150,000
CC	Clearcreek Hazel Woods Bike Connector	\$150,000
CD	Findlay Playground/Grant Park/Over- the-Rhine Recreation Center	\$150,000
CE	Harrisburg Baseball Complex	\$150,000
CF	Kamp Dovetail	\$150,000
CG	Lancaster All Accessible Sports Complex and Park	\$150,000
CH	Little Hocking Community and Recreation Center	\$150,000
CI	Medina County Rocky River Trail West Branch	\$150,000
CJ	Mill Creek Valley Conservancy District Corridor Revitalization	\$150,000
CK	Moberly Branch Connector Trail	\$150,000
CL	Ottawa Memorial Pool Improvements	\$150,000
CM	Parker Square and Memorial Park Improvements Project	\$150,000

CN	Pickerington Soccer Association Facility Improvements	\$150,000
CO	Piqua Downtown Riverfront Park Improvements	\$150,000
CP	Pump House Meadow and Mindfulness Trail	\$150,000
CQ	Strongsville Ehrnfelt Center	\$150,000
CR	Swanton Railroad Park	\$150,000
CS	Wadsworth Durling Park Improvements	\$135,000
CT	Fairlawn Gully Water Quality Basins	\$125,000
CU	Henry County Park Board Bridge Project	\$125,000
CV	Freeman Road Park Project	\$115,000
CW	Mary Rutan Tennis Court Project	\$115,000
CX	Lodi's Richman Field Splash Pad	\$105,000
CY	Avon Lake Weiss Field Park Pavilion Replacement Project	\$100,000
CZ	Avon Veterans Memorial Park Expansion	\$100,000
DA	Bremenfest Shelterhouse	\$100,000
DB	Brunswick Hills Township Park	\$100,000

DC	Camp Butterworth	\$100,000
DD	Camp Libbey	\$100,000
DE	Camp Stoneybrook	\$100,000
DF	Camp WhipPoorWill	\$100,000
DG	Circleville Ted Lewis Park Renovation	\$100,000
DH	City of Sylvania SOMO Project	\$100,000
DI	Columbia Township Wooster Pike Bike Trail	\$100,000
DJ	Fairfax Ziegler Park Improvements	\$100,000
DK	Forest Park Central Park Improvements	\$100,000
DL	Great Stone Viaduct	\$100,000
DM	Lisbon Greenway Bike Trail	\$100,000
DN	Independence Civic Center Renovations	\$100,000
DO	Lockbourne Magnolia Trail	\$100,000
DP	Mansfield Newhope Inclusive Playground	\$100,000
DQ	Mayfield Village Civic Center Upgrades	\$100,000
DR	Meigs County Pool	\$100,000

DS	Miracle Field Complex	\$100,000
DT	Mitchell Park Trail Connector	\$100,000
DU	Poland Municipal Forest Restoration	\$100,000
DV	Rodger W. Young Park: Ball Diamond	\$100,000
DW	Schultz Campus for Jewish Life: Family Recreation and Accessibility Enhancements	\$100,000
DX	Whitehall Community Park Revitalization	\$100,000
DY	Williams County West Unity Village Splash Pad	\$100,000
DZ	Waldo Community Center Walking Bridge	\$99,000
EA	Brecksville Tennis Court Lighting	\$75,000
EB	Buckeye Lake Crystal Lagoon	\$75,000
EC	Geneva-on-the-Lake Shoreline Protection Project	\$75,000
ED	Hiestand Woods Improvement Project	\$75,000
EE	Lisbon Park Walking Track	\$75,000
EF	McConnelsville Community Recreation Building	\$75,000
EG	Renovate Existing Fitzwater Train	\$75,000

	Yard Operations Building	
EH	Summit Lake Vision Plan	\$75,000
EI	Van Wert Reservoir Trails	\$75,000
EJ	Vermillion Lakefront Revitalization	\$75,000
EK	Village of Moreland Hills Forest Ridge Park Improvements	\$75,000
EL	Wapakoneta Veterans Memorial Park Splash Pad	\$75,000
EM	Western Reserve Greenway Bike Trail	\$75,000
EN	Ray Mellert Park	\$71,000
EO	Willard Park Playground	\$60,000
EP	Willadale Segment-Southgate Connector Trail	\$55,000
EQ	Avon Lake Veterans Park Gazebo	\$50,000
ER	Camp Sherman Park	\$50,000
ES	Chardon Living Memorial Park Improvements	\$50,000
ET	Harmar Pedestrian Bridge Restoration Project	\$50,000
EU	Jeromesville Square Park	\$50,000

EV	Keener Park Renovations/Pickleball Courts	\$50,000
EW	Kelley Nature Preserve Boat Ramp	\$50,000
EX	Kent State and Stark State Campus Trail	\$50,000
EY	Lebanese Cultural Garden	\$50,000
EZ	Magnolia Flouring Mills Restoration	\$50,000
FA	Milford Center Rail Depot	\$50,000
FB	Ohio and Erie Canal Way Towpath Trail	\$50,000
FC	Ohio Township Swimming Pool	\$50,000
FD	Pomeroy Multimodal Path	\$50,000
FE	Revitalization of Short Park	\$50,000
FF	Richwood Opera House	\$50,000
FG	Stoner Pond at Ranger Park Fishing Dock Construction	\$50,000
FH	Uptown Ecological Corridor	\$50,000
FI	West Union Pedestrian Bike Path	\$50,000
FJ	Willard Splash Pad and Park Improvements	\$50,000
FK	Wooster Memorial Splash Pad Park	\$50,000

FL	Thomas Lane Pocket Park Project	\$46,740
FM	Bruce L. Chapin Bridge - Northcoast Inland Trail	\$45,000
FN	Headwaters Nature Trail	\$45,000
FO	Village of Lakemore Hinton Humniston Fitness Park Renovations	\$45,000
FP	Austin Badger Park Path	\$43,000
FQ	Monroe Community Park Activity Center	\$40,000
FR	Nimisilla Park Excavating	\$40,000
FS	Rittman Youth Football Field <u>Splash</u> <u>Pad</u>	\$40,000
FT	Jeromesville Community Garden	\$35,000
FU	Ray Mellert Dog Park Project	\$35,000
FV	Village of Highland Hills Gazebo	\$35,000
FW	Monroeville Clark Park - North Coast Inland Trail Connection	\$33,000
FX	Camp McKinley Improvements	\$30,000
FY	Perry Township Community Recreation Center	\$30,000
FZ	Village of Weston Community Splash Pad	\$30,000

GA	Weston Reservoir Restoration	\$30,000
GB	Sunny Lake Park Fishing Pier	\$26,000
GC	East Liverpool Park Improvements	\$25,000
GD	New Bremen STEM Waterway	\$25,000
GE	Rayland Friendship Park Restroom Project	\$25,000
GF	Smiley Park Ball Field Fencing	\$25,000
GG	Willshire Ballpark Enhancements	\$25,000
GH	Oakwood Community Park	\$22,610
GI	Cleveland Cultural Gardens - Rusin Garden	\$22,000
GJ	Auglaize Village Handi-capable Heritage Trail	\$20,000
GK	Clifton to Yellow Springs Bike Trail	\$20,000
GL	Waverly Canal Park	\$20,000
GM	Wakeman Trail Connector	\$17,000
GN	Lorain Pier Planning Project	\$15,000
GO	Seville Memorial Park Public Restroom Facilities	\$15,000
GP	Village of Albany Bike Paths	\$10,000

GQ	Antwerp Riverside Park Fitness Trail	\$7,500
GR	New Bremen StoryWalk	\$7,500

Sec. 227.10. 5650

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A	DPS DEPARTMENT OF PUBLIC SAFETY		
B		Reappropriations	
C	Administrative Building Fund (Fund 7026)		
D	C76000	Platform Scales Improvements	\$150,000
E	C76035	Alum Creek Facility Renovations and Upgrades	\$150,000
F	C76036	Shipley Building Renovations and Improvements	\$150,000
G	C76044	OSHP Headquarters/Post Renovations and Improvements	\$2,000,000
H	C76045	OSHP Academy Renovations and Improvements	\$25,000
I	C76049	EMA Building Renovations and Improvements	\$150,000
J	C76050	OSHP Dispatch Center Renovations	\$500,000

		and Improvements	
K	C76060	Medina County Safety Services Complex	\$400,000
L	C76061	Warren County Drug Taskforce Headquarters	\$500,000
M	C76069	Medina County Safety Services Complex	\$400,000
N	C76070	Medina County Driving Skills Pad Garage	\$50,000
O	C76076	Ohio Task Force One (OH-TF1) Warehouse <u>Training Center</u>	\$50,000
P	TOTAL Administrative Building Fund		\$4,525,000
			<u>\$4,025,000</u>
Q	TOTAL ALL FUNDS		\$4,525,000
			<u>\$4,025,000</u>

EMA BUILDING RENOVATIONS AND IMPROVEMENTS 5652

The amount reappropriated for the foregoing appropriation 5653
item C76049, EMA Building Renovations and Improvements, is the 5654
unencumbered balance as of June 30, 2022, in appropriation item 5655
C76049, EMA Building Renovations and Improvements, plus the 5656
unencumbered balance as of June 30, 2022, in appropriation item 5657
C76067, Radiological Calibration Laboratory Relocation. 5658

Sec. 229.10. 5659

5660

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A	DRC DEPARTMENT OF REHABILITATION AND CORRECTION		
B			Reappropriations
C	Adult Correctional Building Fund (Fund 7027)		
D	C50100	Local Jails	\$51,804,000
			<u>\$51,054,000</u>
E	C50101	Community-Based Correctional Facilities	\$91,885
F	C50105	Water System/Plant Improvements	\$7,023,767
G	C50114	Community Residential Program	\$3,753,473
H	C50136	General Building Renovations	\$120,000,000
I	TOTAL Adult Correctional Building Fund		\$182,673,125
			<u>\$181,923,125</u>
J	TOTAL ALL FUNDS		\$182,673,125
			<u>\$181,923,125</u>

COMMUNITY-BASED CORRECTIONAL FACILITIES

5661

The amount reappropriated for the foregoing appropriation 5662
item C50101, Community-Based Correctional Facilities, is the 5663
unencumbered balance as of June 30, 2022, in appropriation item 5664
C50101, Community-Based Correctional Facilities, plus \$63,669. 5665
Prior to the expenditure of this appropriation, the Department 5666

of Rehabilitation and Correction shall certify to the Director 5667
of Budget and Management canceled encumbrances in the amount of 5668
at least \$63,669. 5669

WATER SYSTEM/PLANT IMPROVEMENTS 5670

The amount reappropriated for the foregoing appropriation 5671
item C50105, Water System/Plant Improvements, is the 5672
unencumbered balance as of June 30, 2022, in appropriation item 5673
C50105, Water System/Plant Improvements, plus \$411,719. Prior to 5674
the expenditure of this appropriation, the Department of 5675
Rehabilitation and Correction shall certify to the Director of 5676
Budget and Management canceled encumbrances in the amount of at 5677
least \$411,719. 5678

COMMUNITY RESIDENTIAL PROGRAM 5679

The amount reappropriated for the foregoing appropriation 5680
item C50114, Community Residential Program, is the unencumbered 5681
balance as of June 30, 2022, in appropriation item C50114, 5682
Community Residential Program, plus \$41,657. Prior to the 5683
expenditure of this appropriation, the Department of 5684
Rehabilitation and Correction shall certify to the Director of 5685
Budget and Management canceled encumbrances in the amount of at 5686
least \$41,657. 5687

GENERAL BUILDING RENOVATION 5688

The amount reappropriated for the foregoing appropriation 5689
item C50136, General Building Renovation, is the unencumbered 5690
balance as of June 30, 2022, in appropriation item C50136, 5691
General Building Renovation, plus \$5,194,579. Prior to the 5692
expenditure of this appropriation, the Department of 5693
Rehabilitation and Correction shall certify to the Director of 5694
Budget and Management canceled encumbrances in the amount of at 5695

least \$5,194,579. 5696

Sec. 229.20. LOCAL JAILS 5697

The foregoing appropriation item C50100, Local Jails, 5698
shall be used for the construction and renovation of county 5699
jails. The Department of Rehabilitation and Correction shall 5700
designate the projects involving the construction and renovation 5701
of county jails. 5702

The Department of Rehabilitation and Correction may review 5703
and approve the renovation and construction of projects for 5704
which funds are provided. The proceeds of any obligations 5705
authorized under this section shall not be applied to any such 5706
facilities that are not designated and approved by the 5707
Department of Rehabilitation and Correction. 5708

The Department of Rehabilitation and Correction shall 5709
adopt guidelines to accept and review applications and designate 5710
projects. The guidelines shall require the county or counties to 5711
justify the need for the project and to comply with timelines 5712
for the submission of documentation pertaining to the project 5713
and project location. 5714

In reviewing applications and designating projects, the 5715
Department of Rehabilitation and Correction shall prioritize 5716
applications and projects that: 5717

(1) Target county jails that the Department of 5718
Rehabilitation and Correction determines to have the greatest 5719
need for construction or renovation work; 5720

(2) Improve substantially the condition, safety and 5721
operational ability of the jail; and 5722

(3) Benefit jails that are, or will be, used by multiple 5723

counties. 5724

A portion of the foregoing appropriation item C50100, 5725
Local Jails, shall be used to support the projects listed in 5726
this section, unless the amounts are released prior to June 30, 5727
2022. 5728

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A	Project List	
B	Warren County Jail Interceptor Center	\$750,000
C	Vinton County Justice Center	\$200,000
D	Logan County Jail	\$139,000
E	Holmes County Jail	\$100,000
F	Medina County Jail	\$100,000
G	Noble County Justice Center	\$100,000
H	Wyandot County Jail	\$100,000
I	Fayette County Adult Detention Center	\$65,000

Sec. 237.10. 5730

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A	FCC FACILITIES CONSTRUCTION COMMISSION		
B			Reappropriations
C	Capital Donations Fund (Fund 5A10)		
D	C230E2	Capital Donations	\$1,324,058
E	TOTAL Capital Donations Fund		\$1,324,058
F	Public School Building Fund (Fund 7021)		
G	C23001	Public School Buildings	\$3,598,634
H	C230W4	Community School Classroom Facilities Assistance	\$11,964,764
I	TOTAL Public School Building Fund		\$15,563,398
J	Administrative Building Fund (Fund 7026)		
K	C23016	Energy Conservation Projects	\$1,903,082
L	C230E3	Hazardous Substance Abatement	\$432,652
M	C230E5	State Agency Planning/Assessment	\$3,601,445
N	TOTAL Administrative Building Fund		\$5,937,179
O	Cultural and Sports Facilities Building Fund (Fund 7030)		
P	C23024	OHS - Statewide Site Exhibit Renovation	\$22,985
Q	C23028	OHS - Basic Renovations and Emergency Repairs	\$119,603

R	C23062	Village of Edinburg Veterans Memorial	\$35,000
S	C23066	Variety Theater	\$85,000
T	C23072	Madisonville Arts Center of Hamilton County	\$36,000
U	C230AB	Cleveland Music Hall	\$400,000
V	C230AE	Variety Theatre	\$250,000
W	C230AH	Longtown Clemens Farmstead Museum	\$90,000
X	C230BB	Golf Manor Volunteer Park Outdoor Amphitheater	\$45,000
Y	C230BL	Fairport Harbor Lighthouse Project	\$200,000
Z	C230BR	Amherst Historical Water Tower Project	\$40,000
AA	C230BV	Downtown Toledo Music Hall	\$400,000
AB	C230CH	Mt. Perry Scenic Railroad Structure Renovations	\$125,000
AC	C230CM	Waverly Old Children's Home Renovation	\$20,000
AD	C230CN	Garrettsville Buckeye Block Community Theatre	\$700,000
AE	C230D2	OHS - Grant Boyhood Home	\$1,126
AF	C230EC	Triumph of Flight	\$250,000
AG	C230ED	OHS - Historical Center/Ohio Village	\$144,178

AH	C230EF	Dayton Aviation Park	\$1,000,000
AI	C230EN	OHS - Collections Storage Facilities Expansion	\$13,866,174
AJ	C230FM	Cultural and Sports Facilities Projects	\$32,955,538
			<u>\$33,036,538</u>
AK	C230GE	Playhouse Square Connor Palace Theatre Renovations and Improvements	\$1,000,000
AL	C230J6	West Side Market Renovation	\$500,000
AM	C230J7	Cardinal Center	\$75,000
AN	C230K3	African-American Legacy Project	\$75,000
AO	C230L3	Harmony Project	\$300,000
AP	C230Q8	Stambaugh Auditorium	\$1,000,000
AQ	C230R5	Wright Company Factory Project	\$250,000
AR	C230R8	National Ceramic Museum and Heritage Center Renovation	\$100,000
AS	C230X8	Riverside Veterans Memorial	\$15,000
AT	C230Y6	Ashtabula Maritime and Surface Transportation Museum	\$100,000
AU	C230Z8	Brooklyn John Frey Park	\$90,000
AV	TOTAL	Cultural and Sports Facilities Building Fund	\$54,290,604

AW	School Building Program Assistance Fund (Fund 7032)	
AX	C23002 School Building Program Assistance	\$424,290,897
AY	C23005 Exceptional Needs	\$2,436,145
AZ	C23010 Vocational Facilities Assistance Program	\$845,983
BA	C23011 Corrective Action Grants	\$4,207,841
BB	C23018 STEM Facility Assistance	\$6,000,000
BC	C23020 School Safety Grant Program	\$5,000,000
BD	TOTAL School Building Program Assistance Fund	\$442,780,866
BE	TOTAL ALL FUNDS	\$519,896,104

ENERGY CONSERVATION PROJECT 5732

The foregoing appropriation item C23016, Energy 5733
 Conservation Project, shall be used to perform energy 5734
 conservation renovations, including the United States 5735
 Environmental Protection Agency's Energy Star Program, in state- 5736
 owned facilities. Prior to the release of funds for renovation, 5737
 state agencies shall have performed a comprehensive energy audit 5738
 for each project. The Ohio Facilities Construction Commission 5739
 shall review and approve proposals from state agencies to use 5740
 these funds for energy conservation. Public school districts and 5741
 state-supported and state-assisted institutions of higher 5742
 education are not eligible for funding from this item. 5743

OHS - STATEWIDE SITE EXHIBIT RENOVATION 5744

The amount reappropriated for the foregoing appropriation 5745

item C23024, OHS - Statewide Site Exhibit Renovation, is the 5746
unencumbered balance as of June 30, 2022, in appropriation item 5747
C23024, OHS - Statewide Site Exhibit Renovation, plus \$22,985. 5748
Prior to the expenditure of this appropriation, the Facilities 5749
Construction Commission shall certify to the Director of Budget 5750
and Management canceled encumbrances in the amount of at least 5751
\$22,985. 5752

OHS - GRANT BOYHOOD HOME 5753

The amount reappropriated for the foregoing appropriation 5754
item C230D2, OHS - Grant Boyhood Home, is the unencumbered 5755
balance as of June 30, 2022, in appropriation item C230D2, OHS - 5756
Grant Boyhood Home, plus \$1,126. Prior to the expenditure of 5757
this appropriation, the Facilities Construction Commission shall 5758
certify to the Director of Budget and Management canceled 5759
encumbrances in the amount of at least \$1,126. 5760

STATE AGENCY PLANNING/ASSESSMENT 5761

The foregoing appropriation item C230E5, State Agency 5762
Planning/Assessment, shall be used by the Facilities 5763
Construction Commission to provide assistance to any state 5764
agency for assessment, capital planning, and maintenance 5765
management. 5766

Sec. 237.13. The amount reappropriated from the foregoing 5767
appropriation item C230FM, Cultural and Sports Facilities 5768
Projects, shall be equal to the amount of all projects specified 5769
in this section, unless the amounts are released prior to June 5770
30, 2022, and shall include the unencumbered balance as of June 5771
30, 2022, in appropriation items C23072, Madisonville Arts 5772
Center of Hamilton County, and C230BB, Golf Manor Volunteer Park 5773
Outdoor Amphitheater. 5774

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A	Project List	
B	Rock and Roll Hall of Fame and Great Lakes Science Center	\$1,750,000
C	Cincinnati Art Museum Master Plan	\$1,400,000
D	Lima Rotary Stage and Park	\$1,250,000
E	Ohio Theatre Restoration	\$1,250,000
F	Cincinnati Ballet Center	\$1,000,000
G	Directing the Future: A New Stage for Cincinnati's National Theatre	\$1,000,000
H	Jeep Museum	\$1,000,000
I	Dayton Air Credit Union Ballpark	\$1,000,000
J	Northwood Community Recreation Center	\$1,000,000
K	Cleveland Museum of Art	\$750,000
L	Stan Hywet Hall & Gardens	\$750,000
M	World Heritage and Visitor Center	\$730,000
N	Ohio Aviation Hall of Fame	\$550,000
O	Carnes Center	\$500,000
P	BAYarts	\$500,000

Q	Columbus Historical Society Engine House #6	\$500,000
R	Flats East Bank Performance Stage	\$500,000
S	Louis Sullivan Building of Newark Restoration and Adaptive Reuse	\$489,000
T	Lake Erie Nature and Science Center Wildlife Gardens Education Project	\$450,000
U	Ariel Opera House Energy Efficiency and Safety Updates	\$400,000
V	Dublin North Market Bridge Park	\$350,000
W	Stambaugh Auditorium	\$350,000
X	Washington Court House Auditorium	\$325,000
Y	Midland Theatre Project	\$324,000
Z	Harveysburg First Free Black School	\$322,500
AA	Champaign County Historical Museum	\$300,000
AB	Barn at Stratford	\$300,000
AC	National Museum of the Great Lakes Expansion	\$300,000
AD	Willoughby Amphitheater	\$300,000
AE	Butler Institute of American Art	\$275,000
AF	Springfield Museum of Art Renovation	\$250,000

AG	O.P. Chaney/Historic Mill	\$250,000
AH	Norwalk Theater Rehabilitation Project	\$250,000
AI	Tam O'Shanter Renovations	\$250,000
AJ	Yoctangee Park Historic Armory	\$250,000
AK	Columbus Museum of Art Accessibility Upgrades	\$225,000
AL	Evendale Cultural Arts Center ADA Compliance	\$225,000
AM	Veterans Memorial Civic and Convention Center	\$200,000
AN	Ohio Valley Museum of Discovery	\$200,000
AO	Grove City Outdoor Cultural Arts Performance Facility	\$200,000
AP	Grove City Historical Society Renovations	\$200,000
AQ	South Point Community Center Update and Modernize	\$200,000
AR	Protect Our Bones: Critical Infrastructure Improvements at the Boonshoft Museum	\$200,000
AS	Warren Community Amphitheater Renovations	\$200,000
AT	Peoples Bank Theatre	\$200,000
AU	Buckeye Agricultural Museum and Education Center	\$194,538
AV	Historic Township Hall Relocation and Restoration	\$180,000
AW	Wright Factory Unit - Dayton	\$175,000

AX	African American Museum	\$150,000
AY	FRONT: MidTown Arts Campus	\$150,000
AZ	Karamu House Phase III	\$150,000
BA	Defiance Community Auditorium Renovation Project	\$150,000
BB	Invisible Gallery	\$150,000
BC	Madison Place Fire House Renovation	\$150,000
BD	Greenfield Historical Society Restoration Project	\$150,000
BE	Clearview Museum	\$150,000
BF	Akron Art Museum	\$150,000
BG	Baldwin-Buss House Restoration	\$150,000
BH	Unionville Tavern Improvements	\$125,000
BI	Williams County Fountain City Amphitheater	\$125,000
BJ	Lorain County Historical Society	\$112,000
BK	Wooster Amphitheater	\$100,000
BL	Maltz Museum of Jewish Heritage Reimagine Project	\$100,000
BM	North Royalton Memorial Park Amphitheater	\$100,000
BN	The Music Settlement Center for Innovation, Education, and Technology	\$100,000
BO	Minerva Park Amphitheater Restoration	\$100,000

BP	Rickenbacker Woods Museum	\$100,000
BQ	Covedale Center - Phase 6 Renovations	\$100,000
BR	Steubenville Grand Theater	\$100,000
BS	West Liberty Town Hall Opera House Community Center Restoration and Renovation	\$100,000
BT	Polish Cultural Center	\$100,000
BU	Battle of Buffington Island Civil War Battlefield Museum	\$100,000
BV	Meigs County Pioneer and Historical Society Renovations	\$100,000
BW	Twin City Opera House	\$100,000
BX	Gant Stadium Renovation	\$100,000
BY	Octagon House	\$100,000
BZ	Circleville Historic City Hall Improvements	\$100,000
CA	Pickaway County Historical Society Museum	\$100,000
CB	Camden Opera House Second Floor Renovation	\$100,000
CC	Southern Ohio War Memorial	\$100,000
CD	Levi Scofield Mansion Transformation	\$100,000
CE	El Mercado at La Villa Hispana Cultural Revitalization	\$100,000

CF	Mayfield Civic Center Theater Renovation	\$100,000
CG	Leesburg Historic B & O Rail Depot	\$100,000
CH	The Funk Music Hall of Fame and Exhibition Center	\$100,000
CI	Jacob Miller's Tavern Renovation	\$100,000
CJ	Stone Academy	\$92,000
CK	Morgan History Center Renovation	\$85,000
CL	Muirfield Dr. Kinetic Arts Project	\$75,000
CM	Convoy Opera House Facility Renovation	\$75,000
CN	Hune Covered Bridge Relocation	\$75,000
CO	Burnison Barn <u>Hardin County Historical Society</u> <u>Improvements</u>	\$64,000
CP	<u>Nancy and David Wolf Holocaust and Humanity</u> <u>Center</u>	<u>\$56,000</u>
CQ	Soap Box Derby Track Resurfacing and Sidewalks Additions and Upgrades	\$50,000
CR	Gaslight Theater	\$50,000
CS	Mausoleum Repair	\$50,000
CT	John S. Knight Convention Center	\$50,000
CU	G.A.R. Hall ADA Accessibility	\$50,000

CV	Wright Patterson Air Force Base Holocaust Museum	\$50,000
CW	Clark Gable Facility Improvements	\$50,000
CX	Darke County Art Trail Initiative	\$40,000
CY	Wendel Concert Stage	\$35,000
CZ	History of Weston, Historical Offerings	\$30,000
DA	<u>Evendale Cultural Arts Center</u>	<u>\$25,000</u>
DB	Heritage Farm Museum Improvement	\$25,000
DC	Piketon Liberty Memorial	\$25,000
DD	1872 German Furniture Factory Project	\$25,000
DE	Medina County and Brunswick Historical Societies Project/Wadsworth Historical Society	\$25,000
DF	Bucyrus Bicentennial Arch Project	\$25,000
DG	Fairborn Military Veterans Memorial	\$25,000
DH	Stained Glass Window Restoration for the Wapakoneta Museum	\$22,000
DI	Shelby House Museum	\$20,000
DJ	Jackson Center Museum Building Improvements	\$13,500
DK	Leipsic Recreation Center Improvements	\$7,500
DL	Jeromesville Totem Pole	\$3,000

Section 601.11. That existing Sections 219.10, 221.10, 221.13, 223.10, 223.15, 227.10, 229.10, 229.20, 237.10, and 237.13 of H.B. 597 of the 134th General Assembly are hereby repealed.

Section 709.01. ATTORNEY GENERAL NEW COLLECTION SYSTEM 5780

The Attorney General New Collection System is a secure, end-to-end collections and recovery management system designed to collect and recover more debt, control costs, and stay compliant with state and federal regulations. The Attorney General may acquire and implement the system, including, but not limited to, the acquisition of the application hardware and software and the installation, implementation, and integration thereof, for the use of the Attorney General. The Attorney General may enter into lease-purchase agreements to finance, or refinance, the system. At the request of the Attorney General, the Director of Budget and Management shall make arrangements for the issuance of obligations, including fractionalized interests in public obligations as defined in division (N) of section 133.01 of the Revised Code, to finance the system, provided that not more than \$25,000,000 in proceeds of those obligations shall be raised for this purpose.

Lease payments contemplated in lease-purchase agreements entered into pursuant to the preceding paragraph, subject to lawful appropriations made by the General Assembly, shall be made solely from the Attorney General Claims Fund (Fund 4190).

Section 803.10. (A) The amendment by this act of sections 122.17, 3735.67, and 3735.671 of the Revised Code applies on and after the effective date of the amendment. Insofar as the amendment supports the actions taken, the amendment also applies to agreements entered into before that effective date,

notwithstanding the applicable law previously in effect. Any 5806
agreement entered into before the effective date of the 5807
amendment shall be deemed to have been taken in conformity with 5808
the amendment. 5809

(B) The amendment by this act of sections 5739.01 and 5810
5739.02 of the Revised Code applies to sales made on or after 5811
January 1, 2022. If any person has remitted sales or use tax 5812
levied under Chapter 5739. or 5741. of the Revised Code with 5813
respect to a sale that is exempt under those chapters as amended 5814
by this act, and that was made on or after January 1, 2022, but 5815
before the effective date of the amendment by this act of 5816
sections 5739.01 and 5739.02 of the Revised Code, the vendor or 5817
consumer may apply to the Tax Commissioner for a refund, in 5818
accordance with section 5739.07 of the Revised Code, of the 5819
amount remitted. If a refund is granted to a vendor, the vendor 5820
shall pay the amount refunded to the consumer. 5821

(C) The amendment by this act of sections 5751.01, 5822
5751.052, and 5751.091 of the Revised Code applies to tax 5823
periods beginning on and after January 1, 2022. 5824

Section 806.10. The items of law contained in this act, 5825
and their applications, are severable. If an item of law 5826
contained in this act, or if an application of an item of law 5827
contained in this act, is held invalid, the invalidity does not 5828
affect other items of law contained in this act and their 5829
applications that can be given effect without the invalid item 5830
or application. 5831

Section 809.10. The provisions of this act in sections 5832
prefixed with section numbers in the 200s with the purpose of 5833
drawing money from the state treasury in payment of liabilities 5834
lawfully incurred under those sections, cease to have effect 5835

after June 30, 2024. 5836

Section 812.10. LAWS AND REFERENDUM 5837

Except as otherwise provided in this act, the amendment, 5838
enactment, or repeal by this act of a section of law is subject 5839
to the referendum under Ohio Constitution, Article II, Section 5840
1c and therefore takes effect on the ninety-first day after this 5841
act is filed with the Secretary of State or, if a later 5842
effective date is specified below, on that date. 5843

Section 812.20. Sections of this act prefixed with numbers 5844
in the 300s are exempt from the referendum under Ohio 5845
Constitution, Article II, Section 1d and therefore take effect 5846
immediately when this act becomes law. 5847

Section 820.10. Section 3735.671 of the Revised Code is 5848
presented in this act as a composite of the section as amended 5849
by both H.B. 110 and S.B. 166 of the 134th General Assembly. The 5850
General Assembly, applying the principle stated in division (B) 5851
of section 1.52 of the Revised Code that amendments are to be 5852
harmonized if reasonably capable of simultaneous operation, 5853
finds that the composite is the resulting version of the section 5854
in effect prior to the effective date of the section as 5855
presented in this act. 5856