

**As Introduced**

**134th General Assembly**

**Regular Session**

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**S. B. No. 225**

**Senator Schuring**

**Cosponsors: Senators Lang, Romanchuk, Brenner, Manning, Blessing, Reineke, Gavarone, Rulli, Huffman, S., Antonio, Craig, Peterson, Schaffer, Hottinger, Yuko, Cirino, Hoagland, Antani, Hackett, Kunze, Wilson, Fedor**

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**A BILL**

To amend sections 122.84 and 149.311 of the Revised 1  
Code to temporarily modify the historic 2  
rehabilitation and the opportunity zone 3  
investment tax credits. 4

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

**Section 1.** That sections 122.84 and 149.311 of the Revised 5  
Code be amended to read as follows: 6

**Sec. 122.84.** (A) As used in this section: 7

(1) "Ohio qualified opportunity fund" means a qualified 8  
opportunity fund that holds one hundred per cent of its invested 9  
assets in qualified opportunity zone property situated in an 10  
Ohio opportunity zone. 11

In the case of qualified opportunity zone property that is 12  
qualified opportunity zone stock or qualified opportunity zone 13  
partnership interest, the stock or interest is situated in an 14  
Ohio opportunity zone only if, during all of the qualified 15  
opportunity fund's holding period for such stock or interest, 16

all of the use of the corporation's or partnership's tangible 17  
property was in an Ohio opportunity zone. In the case of 18  
qualified opportunity zone property that is qualified 19  
opportunity zone business property, the property is situated in 20  
an Ohio opportunity zone only if, during all of the fund's 21  
holding period for such property, all of the use of the property 22  
was in an Ohio opportunity zone. 23

All terms used in division (A) of this section have the 24  
same meaning as in 26 U.S.C. 1400Z-2, except that "all" shall be 25  
substituted for "substantially all" wherever "substantially all" 26  
appears in the definition of those terms or in the definition of 27  
terms used in those terms. 28

(2) "Ohio opportunity zone" means a qualified opportunity 29  
zone designated in this state under 26 U.S.C. 1400Z-1 before, 30  
on, or after the effective date of the enactment of this section 31  
by H.B. 166 of the 133rd general assembly. 32

(3) "Taxpayer" and "taxable year" have the same meanings 33  
as in section 5747.01 of the Revised Code. 34

(4) "Qualifying taxable year" means ~~a one of the~~ 35  
following, as applicable: 36

(a) For a taxpayer, the taxpayer's taxable year that 37  
includes the first day of a calendar year during which ~~an the~~ 38  
Ohio qualified opportunity fund in which the ~~taxpayer credit~~ 39  
eligible investment was made invests ~~makes an investment~~ in a 40  
project located in an Ohio opportunity zone; 41

(b) For a person that is not a taxpayer but is subject to 42  
federal income taxation, the person's federal taxable year that 43  
includes the first day of a calendar year during which an Ohio 44  
qualified opportunity fund in which the credit eligible 45

investment was made invests in a project located in an Ohio 46  
opportunity zone; 47

(c) For any other person, the calendar year during which 48  
an Ohio qualified opportunity fund in which the credit eligible 49  
investment was made invests in a project located in an Ohio 50  
opportunity zone. 51

(B) A ~~taxpayer~~person that invests in one or more Ohio 52  
qualified opportunity funds may apply to the director of 53  
development for a nonrefundable credit against the tax levied 54  
under section 5747.02 of the Revised Code. The application shall 55  
be made on forms prescribed by the director on or after the 56  
first day of January and on or before the first day of February 57  
of each year. The credit shall equal ten per cent of the amount 58  
of the ~~taxpayer's~~person's investment in the fund that the fund 59  
invested during the preceding calendar year in projects located 60  
in Ohio opportunity zones. 61

The ~~taxpayer~~person shall include the following 62  
information with the ~~taxpayer's~~person's application: 63

(1) The amount of the ~~taxpayer's~~person's investment in 64  
Ohio qualified opportunity funds during the ~~taxpayer's~~person's 65  
qualifying taxable year, arranged according to the amount 66  
invested in each such fund if the ~~taxpayer~~person invested in 67  
more than one such fund; 68

(2) A statement from an employee or officer of each Ohio 69  
qualified opportunity fund identified by the ~~taxpayer~~person 70  
under division (B)(1) of this section certifying the amount of 71  
the ~~taxpayer's~~person's investment in the fund and the amount of 72  
that investment the fund invested in projects located in Ohio 73  
opportunity zones during the preceding calendar year. The 74

statement shall describe each project funded by the investment 75  
and state each project's location and the portion of the 76  
~~taxpayer's person's~~ investment invested in each such project. 77  
Unless the fund demonstrates otherwise to the director's 78  
satisfaction, the amount of a ~~taxpayer's person's~~ investment 79  
that the fund invested in a project located in an Ohio 80  
opportunity zone equals the same proportion of the amount of the 81  
fund's investment in the project as the ~~taxpayer's person's~~ 82  
investment in the fund bears to the total investment by all 83  
investors in that fund on the date the fund makes the investment 84  
in the project. 85

The director shall review applications in the order in 86  
which applications are received. 87

(C) (1) Subject to division (C) (2) of this section, if the 88  
director determines that the applicant qualifies for a credit 89  
under this section, the director shall issue, within sixty days 90  
after the receipt of a complete application under division (B) 91  
of this section, a tax credit certificate to the ~~taxpayer person~~ 92  
identified with a unique number and listing the amount of credit 93  
the director determines ~~the taxpayer is eligible to claim~~be 94  
claimed. 95

(2) The director shall not issue certificates in a total 96  
amount that would cause the tax credits claimed in the fiscal 97  
biennium beginning July 1, 2021, and ending June 30, 2023, to 98  
exceed one hundred million dollars, or that would cause the tax 99  
credits claimed in any other fiscal biennium to exceed fifty 100  
million dollars. The director shall not issue certificates to a 101  
single applicant in any fiscal biennium in an amount that 102  
exceeds two million dollars. 103

The director may not issue a certificate under this 104

section on the basis of any investment for which a small 105  
business investment certificate has been issued under section 106  
122.86 of the Revised Code. 107

(3) The credit may be claimed by a taxpayer for the 108  
taxpayer's qualifying taxable year or the next ensuing taxable 109  
year. The taxpayer shall claim the credit in the order 110  
prescribed by section 5747.98 of the Revised Code. Any unused 111  
amount may be carried forward for the following five taxable 112  
years. If the certificate is issued to a pass-through entity for 113  
an investment by the entity, any taxpayer that is a direct or 114  
indirect investor in the pass-through entity on the last day of 115  
the entity's qualifying taxable year may claim the taxpayer's 116  
proportionate or distributive share of the credit against the 117  
taxpayer's aggregate amount of tax levied under that section. A 118  
person that is not a taxpayer shall not claim the credit but if 119  
the person is the applicant to which the certificate was 120  
initially issued, the person may transfer the right to claim the 121  
credit under division (E) of this section. 122

(D) A taxpayer claiming a credit under this section shall 123  
submit a copy of the certificate with the taxpayer's return or 124  
report. 125

(E) A ~~taxpayer~~ person that holds an unclaimed certificate 126  
under this section may notify the tax commissioner, in writing, 127  
that the ~~taxpayer~~ transferor is transferring the right to claim 128  
the credit stated on the certificate. The ~~taxpayer~~ transferor 129  
shall identify in that notification the certificate's number and 130  
the name and the tax identification number of the transferee. 131  
Pursuant to division (D) of this section, the transferee may 132  
claim the credit stated on the certificate, subject to the 133  
limitations of this section. A transferee may not transfer the 134

right to claim the credit amount to any other person. 135

(F) On or before the first day of August each year, the 136  
director of development shall submit a report to the governor, 137  
the president and minority leader of the senate, and the speaker 138  
and minority leader of the house of representatives on the tax 139  
credit program authorized under this section. The report shall 140  
include the following information: 141

(1) The number of projects funded by investments for which 142  
a tax credit application was submitted under this section during 143  
the preceding year, the Ohio opportunity zone in which each such 144  
project is located, the number of projects funded by investments 145  
for which certificates were allocated during the preceding year, 146  
a description of each such project, and the composition of an 147  
Ohio qualified opportunity fund's investments in each project 148  
funded by investments for which a tax credit application was 149  
submitted under this section; 150

(2) The number of ~~taxpayers~~ persons that invested in an 151  
Ohio qualified opportunity fund and applied for a tax credit 152  
based on the fund's investment in a project during the preceding 153  
year, the name of the fund in which each such investment was 154  
made, the number of ~~taxpayers~~ persons allocated a credit for 155  
such investments under this section, and the dollar amount of 156  
those credits; 157

(3) A map that shows the location of each Ohio opportunity 158  
zone and that indicates which zones include existing or pending 159  
projects that are, or will be, funded by tax credit-eligible 160  
investments. 161

**Sec. 149.311.** (A) As used in this section: 162

(1) "Historic building" means a building, including its 163

structural components, that is located in this state and that is 164  
either individually listed on the national register of historic 165  
places under 16 U.S.C. 470a, located in a registered historic 166  
district, and certified by the state historic preservation 167  
officer as being of historic significance to the district, or is 168  
individually listed as an historic landmark designated by a 169  
local government certified under 16 U.S.C. 470a(c). 170

(2) "Qualified rehabilitation expenditures" means 171  
expenditures paid or incurred during the rehabilitation period, 172  
and before and after that period as determined under 26 U.S.C. 173  
47, by an owner or qualified lessee of an historic building to 174  
rehabilitate the building. "Qualified rehabilitation 175  
expenditures" includes architectural or engineering fees paid or 176  
incurred in connection with the rehabilitation, and expenses 177  
incurred in the preparation of nomination forms for listing on 178  
the national register of historic places. "Qualified 179  
rehabilitation expenditures" does not include any of the 180  
following: 181

(a) The cost of acquiring, expanding, or enlarging an 182  
historic building; 183

(b) Expenditures attributable to work done to facilities 184  
related to the building, such as parking lots, sidewalks, and 185  
landscaping; 186

(c) New building construction costs. 187

(3) "Owner" of an historic building means a person holding 188  
the fee simple interest in the building. "Owner" does not 189  
include the state or a state agency, or any political 190  
subdivision as defined in section 9.23 of the Revised Code. 191

(4) "Qualified lessee" means a person subject to a lease 192

agreement for an historic building and eligible for the federal	193
rehabilitation tax credit under 26 U.S.C. 47. "Qualified lessee"	194
does not include the state or a state agency or political	195
subdivision as defined in section 9.23 of the Revised Code.	196
(5) "Certificate owner" means the owner or qualified	197
lessee of an historic building to which a rehabilitation tax	198
credit certificate was issued under this section.	199
(6) "Registered historic district" means an historic	200
district listed in the national register of historic places	201
under 16 U.S.C. 470a, an historic district designated by a local	202
government certified under 16 U.S.C. 470a(c), or a local	203
historic district certified under 36 C.F.R. 67.8 and 67.9.	204
(7) "Rehabilitation" means the process of repairing or	205
altering an historic building or buildings, making possible an	206
efficient use while preserving those portions and features of	207
the building and its site and environment that are significant	208
to its historic, architectural, and cultural values.	209
(8) "Rehabilitation period" means one of the following:	210
(a) If the rehabilitation initially was not planned to be	211
completed in stages, a period chosen by the owner or qualified	212
lessee not to exceed twenty-four months during which	213
rehabilitation occurs;	214
(b) If the rehabilitation initially was planned to be	215
completed in stages, a period chosen by the owner or qualified	216
lessee not to exceed sixty months during which rehabilitation	217
occurs. Each stage shall be reviewed as a phase of a	218
rehabilitation as determined under 26 C.F.R. 1.48-12 or a	219
successor to that section.	220
(9) "State historic preservation officer" or "officer"	221

means the state historic preservation officer appointed by the 222  
governor under 16 U.S.C. 470a. 223

(10) "Catalytic project" means the rehabilitation of an 224  
historic building, the rehabilitation of which will foster 225  
economic development within two thousand five hundred feet of 226  
the historic building. 227

(B) The owner or qualified lessee of an historic building 228  
may apply to the director of development for a rehabilitation 229  
tax credit certificate for qualified rehabilitation expenditures 230  
paid or incurred by such owner or qualified lessee after April 231  
4, 2007, for rehabilitation of an historic building. If the 232  
owner of an historic building enters a pass-through agreement 233  
with a qualified lessee for the purposes of the federal 234  
rehabilitation tax credit under 26 U.S.C. 47, the qualified 235  
rehabilitation expenditures paid or incurred by the owner after 236  
April 4, 2007, may be attributed to the qualified lessee. 237

The form and manner of filing such applications shall be 238  
prescribed by rule of the director. Each application shall state 239  
the amount of qualified rehabilitation expenditures the 240  
applicant estimates will be paid or incurred. The director may 241  
require applicants to furnish documentation of such estimates. 242

The director, after consultation with the tax commissioner 243  
and in accordance with Chapter 119. of the Revised Code, shall 244  
adopt rules that establish all of the following: 245

(1) Forms and procedures by which applicants may apply for 246  
rehabilitation tax credit certificates; 247

(2) Criteria for reviewing, evaluating, and approving 248  
applications for certificates within the limitations under 249  
division (D) of this section, criteria for assuring that the 250

certificates issued encompass a mixture of high and low	251
qualified rehabilitation expenditures, and criteria for issuing	252
certificates under division (C) (3) (b) of this section;	253
(3) Eligibility requirements for obtaining a certificate	254
under this section;	255
(4) The form of rehabilitation tax credit certificates;	256
(5) Reporting requirements and monitoring procedures;	257
(6) Procedures and criteria for conducting cost-benefit	258
analyses of historic buildings that are the subjects of	259
applications filed under this section. The purpose of a cost-	260
benefit analysis shall be to determine whether rehabilitation of	261
the historic building will result in a net revenue gain in state	262
and local taxes once the building is used.	263
(7) Any other rules necessary to implement and administer	264
this section.	265
(C) The director shall review the applications with the	266
assistance of the state historic preservation officer and	267
determine whether all of the following criteria are met:	268
(1) That the building that is the subject of the	269
application is an historic building and the applicant is the	270
owner or qualified lessee of the building;	271
(2) That the rehabilitation will satisfy standards	272
prescribed by the United States secretary of the interior under	273
16 U.S.C. 470, et seq., as amended, and 36 C.F.R. 67.7 or a	274
successor to that section;	275
(3) That receiving a rehabilitation tax credit certificate	276
under this section is a major factor in:	277

(a) The applicant's decision to rehabilitate the historic building; or

(b) To increase the level of investment in such rehabilitation.

An applicant shall demonstrate to the satisfaction of the state historic preservation officer and director that the rehabilitation will satisfy the standards described in division (C) (2) of this section before the applicant begins the physical rehabilitation of the historic building.

(D) (1) If the director determines that an application meets the criteria in divisions (C) (1), (2), and (3) of this section, the director shall conduct a cost-benefit analysis for the historic building that is the subject of the application to determine whether rehabilitation of the historic building will result in a net revenue gain in state and local taxes once the building is used. The director shall consider the results of the cost-benefit analysis in determining whether to approve the application. The director shall also consider the potential economic impact and the regional distributive balance of the credits throughout the state. The director may approve an application only after completion of the cost-benefit analysis.

(2) A rehabilitation tax credit certificate shall not be issued for an amount greater than the estimated amount furnished by the applicant on the application for such certificate and approved by the director. The director shall not approve more than a total of one hundred twenty million dollars of rehabilitation tax credits for each of fiscal years 2022 and 2023, and sixty million dollars of rehabilitation tax credits ~~per for each fiscal year thereafter~~ but the director may reallocate unused tax credits from a prior fiscal year for new

applicants and such reallocated credits shall not apply toward 308  
the dollar limit of this division. 309

(3) For rehabilitations with a rehabilitation period not 310  
exceeding twenty-four months as provided in division (A) (8) (a) 311  
of this section, a rehabilitation tax credit certificate shall 312  
not be issued before the rehabilitation of the historic building 313  
is completed. 314

(4) For rehabilitations with a rehabilitation period not 315  
exceeding sixty months as provided in division (A) (8) (b) of this 316  
section, a rehabilitation tax credit certificate shall not be 317  
issued before a stage of rehabilitation is completed. After all 318  
stages of rehabilitation are completed, if the director cannot 319  
determine that the criteria in division (C) of this section are 320  
satisfied for all stages of rehabilitations, the director shall 321  
certify this finding to the tax commissioner, and any 322  
rehabilitation tax credits received by the applicant shall be 323  
repaid by the applicant and may be collected by assessment as 324  
unpaid tax by the commissioner. 325

(5) The director shall require the applicant to provide a 326  
third-party cost certification by a certified public accountant 327  
of the actual costs attributed to the rehabilitation of the 328  
historic building when qualified rehabilitation expenditures 329  
exceed two hundred thousand dollars. 330

If an applicant whose application is approved for receipt 331  
of a rehabilitation tax credit certificate fails to provide to 332  
the director sufficient evidence of reviewable progress, 333  
including a viable financial plan, copies of final construction 334  
drawings, and evidence that the applicant has obtained all 335  
historic approvals within twelve months after the date the 336  
applicant received notification of approval, and if the 337

applicant fails to provide evidence to the director that the 338  
applicant has secured and closed on financing for the 339  
rehabilitation within eighteen months after receiving 340  
notification of approval, the director may rescind the approval 341  
of the application. The director shall notify the applicant if 342  
the approval has been rescinded. Credits that would have been 343  
available to an applicant whose approval was rescinded shall be 344  
available for other qualified applicants. Nothing in this 345  
division prohibits an applicant whose approval has been 346  
rescinded from submitting a new application for a rehabilitation 347  
tax credit certificate. 348

(6) The director may approve the application of, and issue 349  
a rehabilitation tax credit certificate to, the owner of a 350  
catalytic project, provided the application otherwise meets the 351  
criteria described in divisions (C) and (D) of this section. The 352  
director may not approve more than one application for a 353  
rehabilitation tax credit certificate under division (D)(6) of 354  
this section during each state fiscal biennium. The director 355  
shall not approve an application for a rehabilitation tax credit 356  
certificate under division (D)(6) of this section during the 357  
state fiscal biennium beginning July 1, 2017, or during any 358  
state fiscal biennium thereafter. The director shall consider 359  
the following criteria in determining whether to approve an 360  
application for a certificate under division (D)(6) of this 361  
section: 362

(a) Whether the historic building is a catalytic project; 363

(b) The effect issuance of the certificate would have on 364  
the availability of credits for other applicants that qualify 365  
for a credit certificate within the credit dollar limit 366  
described in division (D)(2) of this section; 367

(c) The number of jobs, if any, the catalytic project will 368  
create. 369

(7) (a) The owner or qualified lessee of a historic 370  
building may apply for a rehabilitation tax credit certificate 371  
under both divisions (B) and (D) (6) of this section. In such a 372  
case, the director shall consider each application at the time 373  
the application is submitted. 374

(b) The director shall not issue more than one certificate 375  
under this section with respect to the same qualified 376  
rehabilitation expenditures. 377

(E) Issuance of a certificate represents a finding by the 378  
director of the matters described in divisions (C) (1), (2), and 379  
(3) of this section only; issuance of a certificate does not 380  
represent a verification or certification by the director of the 381  
amount of qualified rehabilitation expenditures for which a tax 382  
credit may be claimed under section 5725.151, 5725.34, 5726.52, 383  
5729.17, 5733.47, or 5747.76 of the Revised Code. The amount of 384  
qualified rehabilitation expenditures for which a tax credit may 385  
be claimed is subject to inspection and examination by the tax 386  
commissioner or employees of the commissioner under section 387  
5703.19 of the Revised Code and any other applicable law. Upon 388  
the issuance of a certificate, the director shall certify to the 389  
tax commissioner, in the form and manner requested by the tax 390  
commissioner, the name of the applicant, the amount of qualified 391  
rehabilitation expenditures shown on the certificate, and any 392  
other information required by the rules adopted under this 393  
section. 394

(F) (1) On or before the first day of August each year, the 395  
director and tax commissioner jointly shall submit to the 396  
president of the senate and the speaker of the house of 397

representatives a report on the tax credit program established 398  
under this section and sections 5725.151, 5725.34, 5726.52, 399  
5729.17, 5733.47, and 5747.76 of the Revised Code. The report 400  
shall present an overview of the program and shall include 401  
information on the number of rehabilitation tax credit 402  
certificates issued under this section during the preceding 403  
fiscal year, an update on the status of each historic building 404  
for which an application was approved under this section, the 405  
dollar amount of the tax credits granted under sections 406  
5725.151, 5725.34, 5726.52, 5729.17, 5733.47, and 5747.76 of the 407  
Revised Code, and any other information the director and 408  
commissioner consider relevant to the topics addressed in the 409  
report. 410

(2) On or before December 1, 2015, the director and tax 411  
commissioner jointly shall submit to the president of the senate 412  
and the speaker of the house of representatives a comprehensive 413  
report that includes the information required by division (F) (1) 414  
of this section and a detailed analysis of the effectiveness of 415  
issuing tax credits for rehabilitating historic buildings. The 416  
report shall be prepared with the assistance of an economic 417  
research organization jointly chosen by the director and 418  
commissioner. 419

(G) There is hereby created in the state treasury the 420  
historic rehabilitation tax credit operating fund. The director 421  
is authorized to charge reasonable application and other fees in 422  
connection with the administration of tax credits authorized by 423  
this section and sections 5725.151, 5725.34, 5726.52, 5729.17, 424  
5733.47, and 5747.76 of the Revised Code. Any such fees 425  
collected shall be credited to the fund and used to pay 426  
reasonable costs incurred by the department of development in 427  
administering this section and sections 5725.151, 5725.34, 428

5726.52, 5729.17, 5733.47, and 5747.76 of the Revised Code. 429

The Ohio historic preservation office is authorized to 430  
charge reasonable fees in connection with its review and 431  
approval of applications under this section. Any such fees 432  
collected shall be credited to the fund and used to pay 433  
administrative costs incurred by the Ohio historic preservation 434  
office pursuant to this section. 435

(H) Notwithstanding sections 5725.151, 5725.34, 5726.52, 436  
5729.17, 5733.47, and 5747.76 of the Revised Code, the 437  
certificate owner of a tax credit certificate issued under 438  
division (D)(6) of this section may claim a tax credit equal to 439  
twenty-five per cent of the dollar amount indicated on the 440  
certificate for a total credit of not more than twenty-five 441  
million dollars. The credit claimed by such a certificate owner 442  
for any calendar year, tax year, or taxable year under section 443  
5725.151, 5725.34, 5726.52, 5729.17, 5733.47, or 5747.76 of the 444  
Revised Code shall not exceed five million dollars. If the 445  
certificate owner is eligible for more than five million dollars 446  
in total credits, the certificate owner may carry forward the 447  
balance of the credit in excess of the amount claimed for that 448  
year for not more than five ensuing calendar years, tax years, 449  
or taxable years. If the credit claimed in any calendar year, 450  
tax year, or taxable year exceeds the tax otherwise due, the 451  
excess shall be refunded to the taxpayer. 452

(I) Notwithstanding sections 5725.151, 5725.34, 5726.52, 453  
5729.17, 5733.47, and 5747.76 of the Revised Code, the following 454  
apply to a tax credit approved under this section in fiscal year 455  
2021, 2022, or 2023, for a rehabilitation project upon which 456  
construction is commenced on or after the effective date of this 457  
amendment: 458

(1) The certificate holder may claim a tax credit equal to 459  
thirty-five per cent of the dollar amount indicated on the tax 460  
credit certificate if the project is not located within a 461  
municipal corporation that has a population of seventy-one 462  
thousand or more according to the 2020 decennial census. The tax 463  
credit equals twenty-five per cent of the dollar amount 464  
indicated on the certificate if the project is located within 465  
such a municipal corporation. 466

(2) The total tax credit claimed under section 5725.151, 467  
5725.34, 5726.52, 5729.17, 5733.47, or 5747.76 of the Revised 468  
Code shall not exceed ten million dollars for any calendar year, 469  
tax year, or taxable year. 470

(3) If the credit claimed in any calendar year, tax year, 471  
or taxable year exceeds the tax otherwise due, the excess shall 472  
be refunded to the taxpayer, subject to division (I)(2) of this 473  
section. 474

(J) The director of development, in consultation with the 475  
director of budget and management, shall develop and adopt a 476  
system of tracking any information necessary to anticipate the 477  
impact of credits issued under this section on tax revenues for 478  
current and future fiscal years. Such information may include 479  
the number of applications approved, the estimated 480  
rehabilitation expenditures and rehabilitation period associated 481  
with such applications, the number and amount of tax credit 482  
certificates issued, and any other information the director of 483  
budget and management requires for the purposes of this 484  
division. 485

**Section 2.** That existing sections 122.84 and 149.311 of 486  
the Revised Code are hereby repealed. 487