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**134th General Assembly**  
**Regular Session**  
**2021-2022**

**Sub. S. B. No. 343**

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**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



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

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

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

(a) An employee employed in the project who is a resident of this state including a qualifying work-from-home employee not designated as a home-based employee by an applicant under division (C) (1) of this section;

(b) An employee employed at the project location who is not a resident and whose compensation is not exempt from the tax imposed under section 5747.02 of the Revised Code pursuant to a

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);~~ 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 247  
operations at the project location for at least the greater of 248  
seven years or the term of the credit plus three years; 249

(4) The percentage, as determined by the tax credit 250  
authority, of excess payroll that will be allowed as the amount 251  
of the credit for each taxable year or for each calendar year 252

that includes a tax period; 253

(5) The pay increase factor to be applied to the 254  
taxpayer's baseline payroll; 255

(6) A requirement that the taxpayer annually shall report 256  
to the director of development full-time equivalent employees, 257  
payroll, Ohio employee payroll, investment, the provision of 258  
health care benefits and tuition reimbursement if required in 259  
the agreement, and other information the director needs to 260  
perform the director's duties under this section; 261

(7) A requirement that the director of development 262  
annually review the information reported under division (D) (6) 263  
of this section and verify compliance with the agreement; if the 264  
taxpayer is in compliance, a requirement that the director issue 265  
a certificate to the taxpayer stating that the information has 266  
been verified and identifying the amount of the credit that may 267  
be claimed for the taxable or calendar year. If the taxpayer is 268  
a megaproject supplier, the director shall issue such a 269  
certificate to the megaproject supplier and to any megaproject 270  
operator (a) to which the megaproject supplier directly sells 271  
tangible personal property and (b) that is authorized to claim 272  
the credit pursuant to division (D) (10) of this section. 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 authority shall annually determine a withholding adjustment factor to be used in the computation of income tax revenue for eligible agreements. The withholding adjustment factor shall be a numerical percentage that equals the percentage that employer income tax withholding rates have been increased or decreased as a result of changes in the income tax rates prescribed by section 5747.02 of the Revised Code by amendment of that section taking effect on or after June 29, 2013.

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

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

(b) If the income tax rates prescribed by section 5747.02 of the Revised Code have increased by amendment of that section taking effect on or after June 29, 2013, subtract the product from the taxpayer's income tax revenue.

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

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

(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 663  
tax commissioner if the director determines that a megaproject 664  
operator or megaproject supplier is not in compliance with the 665  
agreement pursuant to a review conducted under division ~~(D) (7)~~ 666  
(D) (11) of this section. 667

(V) Beginning in 2025 and in each fifth calendar year 668  
thereafter, the tax commissioner shall adjust the following 669  
amounts in September of that year: 670

(1) The fixed-asset investment threshold described in 671  
division (A) (11) (c) (i) of this section and the Ohio employee 672  
payroll threshold described in division (A) (11) (c) (ii) of this 673  
section by completing the following calculations: 674

(a) Determine the percentage increase in the gross 675  
domestic product deflator determined by the bureau of economic 676  
analysis of the United States department of commerce from the 677  
first day of January of the fifth preceding calendar year to the 678  
last day of December of the preceding calendar year; 679

(b) Multiply that percentage increase by the fixed-asset 680  
investment threshold and the Ohio employee payroll threshold for 681  
the current year; 682

(c) Add the resulting products to the corresponding fixed- 683  
asset investment threshold and Ohio employee payroll threshold 684  
for the current year; 685

(d) Round the resulting fixed-asset investment sum to the 686  
nearest multiple of ten million dollars and the Ohio employee 687  
payroll sum to the nearest multiple of one million dollars. 688

(2) The fixed-asset investment threshold described in 689  
division ~~(A) (13) (a) (i)~~ (A) (13) (b) (i) of this section and the 690  
Ohio employee payroll threshold described in division ~~(A) (13) (a)~~ 691  
~~(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
<b>Sec. 153.692.</b> 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 <del>and</del>	814
<del>notifying the Ohio facilities construction commission before the</del>	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 836  
professional or firm comply with division (B) of section 153.69 837  
of the Revised Code with respect to the negotiation of a 838  
contract. 839

~~(B)~~ (3) Any project determined in writing by the public 840  
authority head to be an emergency requiring immediate action 841  
including, but not limited to, any projects requiring multiple 842  
contracts let as part of a program requiring a large number of 843  
professional design firms of the same type. 844

**Sec. 1501.011.** (A) Except as provided in divisions (B), 845  
(C), and (D) of this section, the Ohio facilities construction 846  
commission shall supervise the design and construction of, and 847  
make contracts for the construction, reconstruction, 848  
improvement, enlargement, alteration, repair, or decoration of, 849  
any projects or improvements for the department of natural 850  
resources that may be authorized by legislative appropriations 851  
or any other funds available therefor, the estimated cost of 852  
which amounts to two hundred thousand dollars or more or the 853  
amount determined pursuant to section 153.53 of the Revised Code 854  
or more. 855

(B) (1) The department of natural resources shall supervise 856  
the design and construction of, and make contracts for the 857  
construction, reconstruction, improvement, enlargement, 858  
alteration, repair, or decoration of, any of the following 859  
activities, projects, or improvements: 860

(a) Dam repairs administered by the division of 861  
engineering under Chapter 1507. of the Revised Code; 862

(b) Projects or improvements administered by the division 863  
of parks and watercraft and funded through the waterways safety 864  
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 894  
Code, the Ohio facilities construction commission, upon 895  
certification to it of either the results of the election or the 896  
resolution under section 3318.052 of the Revised Code, shall 897  
enter into a written agreement with the school district board 898  
for the construction and sale of the project. In the case of a 899  
joint vocational school district that receives assistance under 900  
sections 3318.40 to 3318.45 of the Revised Code, if the school 901  
district board of education and the school district electors 902  
have satisfied the conditions prescribed in division (D) (1) of 903

section 3318.41 of the Revised Code, the commission shall enter 904  
into an agreement with the school district board for the 905  
construction and sale of the project. In either case, the 906  
agreement shall include, but need not be limited to, the 907  
following provisions: 908

(A) The sale and issuance of bonds or notes in 909  
anticipation thereof, as soon as practicable after the execution 910  
of the agreement, in an amount equal to the school district's 911  
portion of the basic project cost, including any securities 912  
authorized under division (J) of section 133.06 of the Revised 913  
Code and dedicated by the school district board to payment of 914  
the district's portion of the basic project cost of the project; 915  
provided, that if at that time the county treasurer of each 916  
county in which the school district is located has not commenced 917  
the collection of taxes on the general duplicate of real and 918  
public utility property for the year in which the controlling 919  
board approved the project, the school district board shall 920  
authorize the issuance of a first installment of bond 921  
anticipation notes in an amount specified by the agreement, 922  
which amount shall not exceed an amount necessary to raise the 923  
net bonded indebtedness of the school district as of the date of 924  
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  
district is a joint vocational school district, under section  
3318.42 of the Revised Code. However, if the school district  
certifies to the commission that expenditure by the school  
district is necessary to maintain the federal tax status or tax-  
exempt status of notes or bonds issued by the school district to  
pay for its share of the project cost or to comply with  
applicable temporary investment periods or spending exceptions  
to rebate as provided for under federal law in regard to those  
notes or bonds, the school district may commit to spend, or  
spend, a greater portion of the funds it provides during any  
specific period than would otherwise be required under this  
division.

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

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

(U) A provision stipulating that for continued release of  
project funds the school district board shall comply with

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 1162  
Code, through the expenditure of local resources prior to the 1163  
school district's eligibility for state assistance under those 1164  
sections, and may apply that expenditure toward meeting the 1165  
school district's portion of the basic project cost of the total 1166  
of the district's classroom facilities needs, as recalculated 1167  
under division (E) of this section, when the district becomes 1168  
eligible for state assistance under sections 3318.01 to 3318.20 1169  
or section 3318.364 of the Revised Code. 1170

Any school district that is reasonably expected to receive 1171  
assistance under sections 3318.01 to 3318.20 of the Revised Code 1172  
within two fiscal years from the date the school district adopts 1173



its resolution under division (B) of this section shall not be 1174  
eligible to participate in the program established under this 1175  
section unless that school district divides its project under 1176  
those sections into segments as authorized by section 3318.034 1177  
of the Revised Code. In the case of a school district that has 1178  
segmented its project as authorized in section 3318.034 of the 1179  
Revised Code, the district shall select a discrete portion of 1180  
one or more future segments of its project, to which the 1181  
district may apply local resources under an agreement under this 1182  
section prior to further state assistance for those future 1183  
segments under sections 3318.01 to 3318.20 of the Revised Code. 1184

(2) To participate in the program, a school district board 1185  
shall first adopt a resolution certifying to the commission the 1186  
board's intent to participate in the program. 1187

The resolution shall specify the approximate date that the 1188  
board intends to seek elector approval of any bond or tax 1189  
measures or to apply other local resources to use to pay the 1190  
cost of classroom facilities to be constructed under this 1191  
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  
commission expend any state funds on a project in an amount  
greater than the state's portion of the basic project cost as  
recalculated under this division.

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

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

**Sec. 3735.67.** (A) The owner of real property located in a  
community reinvestment area and eligible for exemption from  
taxation under a resolution adopted pursuant to section 3735.66  
of the Revised Code may file an application for an exemption  
from real property taxation of a percentage of the assessed  
valuation of a new structure, or of the increased assessed  
valuation of an existing structure after remodeling began, if  
the new structure or remodeling is completed after the effective  
date of the resolution adopted pursuant to section 3735.66 of  
the Revised Code. The application shall be filed with the



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 1493  
structure is situated on the site of a megaproject and is owned 1494  
and occupied by a megaproject operator as defined in division 1495  
(A)(12) of section 122.17 of the Revised Code, or is not 1496  
situated on the site of a megaproject but is owned and occupied 1497  
by a megaproject supplier that meets the requirements described 1498  
in division (A)(13)(b) of section 122.17 of the Revised Code; 1499

(b) Fifteen years, for any other dwelling or commercial or 1500  
industrial structure. ~~The period of exemption for construction~~ 1501  
~~of a commercial or industrial structure may be extended by a~~ 1502  
~~legislative authority for up to an additional fifteen years if~~ 1503

~~the structure is situated on the site of a megaproject or is~~ 1504  
~~owned and occupied by a megaproject supplier.~~ 1505

(E) Any person, board, or officer authorized by section 1506  
5715.19 of the Revised Code to file complaints with the county 1507  
board of revision may file a complaint with the housing officer 1508  
challenging the continued exemption of any property granted an 1509  
exemption under this section. A complaint against exemption 1510  
shall be filed prior to the thirty-first day of December of the 1511  
tax year for which taxation of the property is requested. The 1512  
housing officer shall determine whether the property continues 1513  
to meet the requirements for exemption and shall certify the 1514  
housing officer's findings to the complainant. If the housing 1515  
officer determines that the property does not meet the 1516  
requirements for exemption, the housing officer shall notify the 1517  
county auditor, who shall correct the tax list and duplicate 1518  
accordingly. 1519

(F) The owner of a dwelling constructed in a community 1520  
reinvestment area may file an application for an exemption after 1521  
the year the construction first became subject to taxation. The 1522  
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 1704  
municipal corporation or county) revokes the designation of the 1705  
area, entitlements granted under this agreement shall continue 1706  
for the number of years specified under this agreement, unless 1707  
\_\_\_\_\_ (insert name of owner) materially fails to fulfill 1708  
its obligations under this agreement and \_\_\_\_\_ (insert name 1709  
of municipal corporation or county) terminates or modifies the 1710  
exemptions from taxation pursuant to this agreement." 1711

(6) "If \_\_\_\_\_ (insert name of owner) materially fails 1712

to fulfill its obligations under this agreement, or if 1713  
\_\_\_\_\_ (insert name of municipal corporation or county) 1714  
determines that the certification as to delinquent taxes 1715  
required by this agreement is fraudulent, \_\_\_\_\_ (insert 1716  
name of municipal corporation or county) may terminate or modify 1717  
the exemptions from taxation granted under this agreement." 1718

(7) "\_\_\_\_\_ (insert name of owner) shall provide to 1719  
the proper tax incentive review council any information 1720  
reasonably required by the council to evaluate the applicant's 1721  
compliance with the agreement, including returns filed pursuant 1722  
to section 5711.02 of the Ohio Revised Code if requested by the 1723  
council." 1724

(8) "This agreement is not transferable or assignable 1725  
without the express, written approval of \_\_\_\_\_ (insert name 1726  
of municipal corporation or county)." 1727

(9) "Exemptions from taxation granted under this agreement 1728  
shall be revoked if it is determined that \_\_\_\_\_ (insert 1729  
name of owner), any successor to that person, or any related 1730  
member (as those terms are defined in division (E) of section 1731  
3735.671 of the Ohio Revised Code) has violated the prohibition 1732  
against entering into this agreement under division (E) of 1733  
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 1853  
provided; 1854

(e) Automatic data processing, computer services, or 1855  
electronic information services are or are to be provided for 1856  
use in business when the true object of the transaction is the 1857  
receipt by the consumer of automatic data processing, computer 1858  
services, or electronic information services rather than the 1859  
receipt of personal or professional services to which automatic 1860  
data processing, computer services, or electronic information 1861

services are incidental or supplemental. Notwithstanding any 1862  
other provision of this chapter, such transactions that occur 1863  
between members of an affiliated group are not sales. An 1864  
"affiliated group" means two or more persons related in such a 1865  
way that one person owns or controls the business operation of 1866  
another member of the group. In the case of corporations with 1867  
stock, one corporation owns or controls another if it owns more 1868  
than fifty per cent of the other corporation's common stock with 1869  
voting rights. 1870

(f) Telecommunications service, including prepaid calling 1871  
service, prepaid wireless calling service, or ancillary service, 1872  
is or is to be provided, but not including coin-operated 1873  
telephone service; 1874

(g) Landscaping and lawn care service is or is to be 1875  
provided; 1876

(h) Private investigation and security service is or is to 1877  
be provided; 1878

(i) Information services or tangible personal property is 1879  
provided or ordered by means of a nine hundred telephone call; 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 1884  
provided; 1885

(m) Recreation and sports club service is or is to be 1886  
provided; 1887

(n) Satellite broadcasting service is or is to be 1888  
provided; 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.

(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;

(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.

(r) Snow removal service is or is to be provided. As used in this division, "snow removal service" means the removal of snow by any mechanized means, but does not include the providing of such service by a person that has less than five thousand dollars in sales of such service during the calendar year.

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

(4) All transactions by which printed, imprinted,

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 2058  
public, free of charge, that person is the consumer of that 2059  
printed matter, and the purchase of that printed matter for that 2060  
purpose is a sale. 2061

(b) In the case of a person who produces, rather than 2062  
purchases, printed matter for the purpose of distributing it or 2063  
having it distributed to the public or to a designated segment 2064  
of the public, free of charge, that person is the consumer of 2065  
all tangible personal property and services purchased for use or 2066

consumption in the production of that printed matter. That 2067  
person is not entitled to claim exemption under division (B) (42) 2068  
(f) of section 5739.02 of the Revised Code for any material 2069  
incorporated into the printed matter or any equipment, supplies, 2070  
or services primarily used to produce the printed matter. 2071

(c) The distribution of printed matter to the public or to 2072  
a designated segment of the public, free of charge, is not a 2073  
sale to the members of the public to whom the printed matter is 2074  
distributed or to any persons who purchase space in the printed 2075  
matter for advertising or other purposes. 2076

(5) A person who makes sales of any of the services listed 2077  
in division (B) (3) of this section is the consumer of any 2078  
tangible personal property used in performing the service. The 2079  
purchase of that property is not subject to the resale exception 2080  
under division (E) of this section. 2081

(6) A person who engages in highway transportation for 2082  
hire is the consumer of all packaging materials purchased by 2083  
that person and used in performing the service, except for 2084  
packaging materials sold by such person in a transaction 2085  
separate from the service. 2086

(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 2204  
sales of vendors, provided that the dollar value of gift cards 2205  
distributed pursuant to an awards, loyalty, or promotional 2206  
program, and cash discounts allowed and taken on sales at the 2207  
time they are consummated are not included, minus any amount 2208  
deducted as a bad debt pursuant to section 5739.121 of the 2209  
Revised Code. "Receipts" does not include the sale price of 2210  
property returned or services rejected by consumers when the 2211  
full sale price and tax are refunded either in cash or by 2212

credit. 2213

(J) "Place of business" means any location at which a 2214  
person engages in business. 2215

(K) "Premises" includes any real property or portion 2216  
thereof upon which any person engages in selling tangible 2217  
personal property at retail or making retail sales and also 2218  
includes any real property or portion thereof designated for, or 2219  
devoted to, use in conjunction with the business engaged in by 2220  
such person. 2221

(L) "Casual sale" means a sale of an item of tangible 2222  
personal property that was obtained by the person making the 2223  
sale, through purchase or otherwise, for the person's own use 2224  
and was previously subject to any state's taxing jurisdiction on 2225  
its sale or use, and includes such items acquired for the 2226  
seller's use that are sold by an auctioneer employed directly by 2227  
the person for such purpose, provided the location of such sales 2228  
is not the auctioneer's permanent place of business. As used in 2229  
this division, "permanent place of business" includes any 2230  
location where such auctioneer has conducted more than two 2231  
auctions during the year. 2232

(M) "Hotel" means every establishment kept, used, 2233  
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 2349  
analysis of existing or potential computer hardware or software 2350  
needs and alternatives; 2351

(e) Designing policies, procedures, and custom software 2352  
for collecting business information, and determining how data 2353  
should be summarized, sequenced, formatted, processed, 2354  
controlled, and reported so that it will be meaningful to 2355  
management; 2356

(f) Developing policies and procedures that document how 2357



business events and transactions are to be authorized, executed, 2358  
and controlled; 2359

(g) Testing of business procedures; 2360

(h) Training personnel in business procedure applications; 2361

(i) Providing credit information to users of such 2362  
information by a consumer reporting agency, as defined in the 2363  
"Fair Credit Reporting Act," 84 Stat. 1114, 1129 (1970), 15 2364  
U.S.C. 1681a(f), or as hereafter amended, including but not 2365  
limited to gathering, organizing, analyzing, recording, and 2366  
furnishing such information by any oral, written, graphic, or 2367  
electronic medium; 2368

(j) Providing debt collection services by any oral, 2369  
written, graphic, or electronic means; 2370

(k) Providing digital advertising services. 2371

The services listed in divisions (Y) (2) (a) to (k) of this 2372  
section are not automatic data processing or computer services. 2373

(Z) "Highway transportation for hire" means the 2374  
transportation of personal property belonging to others for 2375  
consideration by any of the following: 2376

(1) The holder of a permit or certificate issued by this 2377  
state or the United States authorizing the holder to engage in 2378  
transportation of personal property belonging to others for 2379  
consideration over or on highways, roadways, streets, or any 2380  
similar public thoroughfare; 2381

(2) A person who engages in the transportation of personal 2382  
property belonging to others for consideration over or on 2383  
highways, roadways, streets, or any similar public thoroughfare 2384  
but who could not have engaged in such transportation on 2385

December 11, 1985, unless the person was the holder of a permit 2386  
or certificate of the types described in division (Z)(1) of this 2387  
section; 2388

(3) A person who leases a motor vehicle to and operates it 2389  
for a person described by division (Z)(1) or (2) of this 2390  
section. 2391

(AA)(1) "Telecommunications service" means the electronic 2392  
transmission, conveyance, or routing of voice, data, audio, 2393  
video, or any other information or signals to a point, or 2394  
between or among points. "Telecommunications service" includes 2395  
such transmission, conveyance, or routing in which computer 2396  
processing applications are used to act on the form, code, or 2397  
protocol of the content for purposes of transmission, 2398  
conveyance, or routing without regard to whether the service is 2399  
referred to as voice-over internet protocol service or is 2400  
classified by the federal communications commission as enhanced 2401  
or value-added. "Telecommunications service" does not include 2402  
any of the following: 2403

(a) Data processing and information services that allow 2404  
data to be generated, acquired, stored, processed, or retrieved 2405  
and delivered by an electronic transmission to a consumer where 2406  
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 services, regardless of the medium, including the furnishing of transmission, conveyance, and routing of such services by the programming service provider. Radio and television audio and video programming services include, but are not limited to, cable service, as defined in 47 U.S.C. 522(6), and audio and video programming services delivered by commercial mobile radio service providers, as defined in 47 C.F.R. 20.3;	2416 2417 2418 2419 2420 2421 2422 2423
(h) Ancillary service;	2424
(i) Digital products delivered electronically, including software, music, video, reading materials, or ring tones.	2425 2426
(2) "Ancillary service" means a service that is associated with or incidental to the provision of telecommunications service, including conference bridging service, detailed telecommunications billing service, directory assistance, vertical service, and voice mail service. As used in this division:	2427 2428 2429 2430 2431 2432
(a) "Conference bridging service" means an ancillary service that links two or more participants of an audio or video conference call, including providing a telephone number. "Conference bridging service" does not include telecommunications services used to reach the conference bridge.	2433 2434 2435 2436 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 2439 2440
(c) "Directory assistance" means an ancillary service of providing telephone number or address information.	2441 2442

(d) "Vertical service" means an ancillary service that is 2443  
offered in connection with one or more telecommunications 2444  
services, which offers advanced calling features that allow 2445  
customers to identify callers and manage multiple calls and call 2446  
connections, including conference bridging service. 2447

(e) "Voice mail service" means an ancillary service that 2448  
enables the customer to store, send, or receive recorded 2449  
messages. "Voice mail service" does not include any vertical 2450  
services that the customer may be required to have in order to 2451  
utilize the voice mail service. 2452

(3) "900 service" means an inbound toll telecommunications 2453  
service purchased by a subscriber that allows the subscriber's 2454  
customers to call in to the subscriber's prerecorded 2455  
announcement or live service, and which is typically marketed 2456  
under the name "900 service" and any subsequent numbers 2457  
designated by the federal communications commission. "900 2458  
service" does not include the charge for collection services 2459  
provided by the seller of the telecommunications service to the 2460  
subscriber, or services or products sold by the subscriber to 2461  
the subscriber's customer. 2462

(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 2761  
the diet by increasing the total dietary intake; 2762

(vi) A concentrate, metabolite, constituent, extract, or 2763  
combination of any ingredient described in divisions (CCC) (2) (b) 2764

(i) to (v) of this section. 2765

(c) "Soft drinks" means nonalcoholic beverages that 2766  
contain natural or artificial sweeteners. "Soft drinks" does not 2767  
include beverages that contain milk or milk products, soy, rice, 2768  
or similar milk substitutes, or that contains greater than fifty 2769  
per cent vegetable or fruit juice by volume. 2770

(d) "Tobacco" means cigarettes, cigars, chewing or pipe 2771  
tobacco, or any other item that contains tobacco. 2772

(DDD) "Drug" means a compound, substance, or preparation, 2773  
and any component of a compound, substance, or preparation, 2774  
other than food, dietary supplements, or alcoholic beverages 2775  
that is recognized in the official United States pharmacopoeia, 2776  
official homeopathic pharmacopoeia of the United States, or 2777  
official national formulary, and supplements to them; is 2778  
intended for use in the diagnosis, cure, mitigation, treatment, 2779  
or prevention of disease; or is intended to affect the structure 2780  
or any function of the body. 2781

(EEE) "Prescription" means an order, formula, or recipe 2782  
issued in any form of oral, written, electronic, or other means 2783  
of transmission by a duly licensed practitioner authorized by 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 2901  
the fixation of a series of musical, spoken, or other sounds, 2902  
including digitized sound files that are downloaded onto a 2903  
device and that may be used to alert the customer with respect 2904  
to a communication. 2905

(3) "Digital book" means a work that is generally 2906  
recognized in the ordinary and usual sense as a book. 2907

(4) "Electronically transferred" means obtained by the 2908  
purchaser by means other than tangible storage media. 2909

(PPP) "Digital advertising services" means providing 2910

access, by means of telecommunications equipment, to computer 2911  
equipment that is used to enter, upload, download, review, 2912  
manipulate, store, add, or delete data for the purpose of 2913  
electronically displaying, delivering, placing, or transferring 2914  
promotional advertisements to potential customers about products 2915  
or services or about industry or business brands. 2916

(QQQ) "Peer-to-peer car sharing program" has the same 2917  
meaning as in section 4516.01 of the Revised Code. 2918

(RRR) "Megaproject" and "megaproject operator" have the 2919  
same meanings as in section 122.17 of the Revised Code. 2920

**Sec. 5739.02.** For the purpose of providing revenue with 2921  
which to meet the needs of the state, for the use of the general 2922  
revenue fund of the state, for the purpose of securing a 2923  
thorough and efficient system of common schools throughout the 2924  
state, for the purpose of affording revenues, in addition to 2925  
those from general property taxes, permitted under 2926  
constitutional limitations, and from other sources, for the 2927  
support of local governmental functions, and for the purpose of 2928  
reimbursing the state for the expense of administering this 2929  
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 2960  
similar provision that applies if the renewal clause is not 2961  
exercised is presumed to be a sham transaction. In such a case, 2962  
the tax shall be calculated and paid on the basis of the entire 2963  
length of the lease period, including any renewal periods, until 2964  
the termination penalty or similar provision no longer applies. 2965  
The taxpayer shall bear the burden, by a preponderance of the 2966  
evidence, that the transaction or series of transactions is not 2967  
a sham transaction. 2968

(3) Except as provided in division (A) (2) of this section, 2969  
in the case of a sale, the price of which consists in whole or 2970

in part of the lease or rental of tangible personal property, 2971  
the tax shall be measured by the installments of that lease or 2972  
rental. 2973

(4) In the case of a sale of a physical fitness facility 2974  
service or recreation and sports club service, the price of 2975  
which consists in whole or in part of a membership for the 2976  
receipt of the benefit of the service, the tax applicable to the 2977  
sale shall be measured by the installments thereof. 2978

(B) The tax does not apply to the following: 2979

(1) Sales to the state or any of its political 2980  
subdivisions, or to any other state or its political 2981  
subdivisions if the laws of that state exempt from taxation 2982  
sales made to this state and its political subdivisions; 2983

(2) Sales of food for human consumption off the premises 2984  
where sold; 2985

(3) Sales of food sold to students only in a cafeteria, 2986  
dormitory, fraternity, or sorority maintained in a private, 2987  
public, or parochial school, college, or university; 2988

(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 3260  
selection by the consumer; 3261

(c) To clean tangible personal property used to prepare or 3262  
serve food for human consumption for sale. 3263

(28) Sales of animals by nonprofit animal adoption 3264  
services or county humane societies; 3265

(29) Sales of services to a corporation described in 3266  
division (A) of section 5709.72 of the Revised Code, and sales 3267  
of tangible personal property that qualifies for exemption from 3268  
taxation under section 5709.72 of the Revised Code; 3269

(30) Sales and installation of agricultural land tile, as 3270  
defined in division (B) (5) (a) of section 5739.01 of the Revised 3271  
Code; 3272

(31) Sales and erection or installation of portable grain 3273  
bins, as defined in division (B) (5) (b) of section 5739.01 of the 3274  
Revised Code; 3275

(32) The sale, lease, repair, and maintenance of, parts 3276  
for, or items attached to or incorporated in, motor vehicles 3277  
that are primarily used for transporting tangible personal 3278  
property belonging to others by a person engaged in highway 3279  
transportation for hire, except for packages and packaging used 3280  
for the transportation of tangible personal property; 3281

(33) Sales to the state headquarters of any veterans' 3282  
organization in this state that is either incorporated and 3283  
issued a charter by the congress of the United States or is 3284  
recognized by the United States veterans administration, for use 3285  
by the headquarters; 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 storage of drilling byproducts and fuel not used for production;	3536 3537
(XIII) Tangible personal property used primarily as a safety device;	3538 3539
(XIV) Data collection or monitoring devices;	3540
(XV) Access ladders, stairs, or platforms attached to storage tanks.	3541 3542
The enumeration of tangible personal property in division (B) (42) (q) (ii) of this section is not intended to be exhaustive, and any tangible personal property not so enumerated shall not necessarily be construed to be a "thing transferred" for the purposes of division (B) (42) (q) of this section.	3543 3544 3545 3546 3547
The commissioner shall adopt and promulgate rules under sections 119.01 to 119.13 of the Revised Code that the commissioner deems necessary to administer division (B) (42) (q) of this section.	3548 3549 3550 3551
As used in division (B) (42) of this section, "thing" includes all transactions included in divisions (B) (3) (a), (b), and (e) of section 5739.01 of the Revised Code.	3552 3553 3554
(43) Sales conducted through a coin operated device that activates vacuum equipment or equipment that dispenses water, whether or not in combination with soap or other cleaning agents	3555 3556 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 3894  
Revised Code; 3895

(c) Receipts from the sale, exchange, or other disposition 3896  
of an asset described in section 1221 or 1231 of the Internal 3897  
Revenue Code, without regard to the length of time the person 3898  
held the asset. Notwithstanding section 1221 of the Internal 3899  
Revenue Code, receipts from hedging transactions also are 3900  
excluded to the extent the transactions are entered into 3901  
primarily to protect a financial position, such as managing the 3902  
risk of exposure to (i) foreign currency fluctuations that 3903  
affect assets, liabilities, profits, losses, equity, or 3904  
investments in foreign operations; (ii) interest rate 3905  
fluctuations; or (iii) commodity price fluctuations. As used in 3906

division (F)(2)(c) of this section, "hedging transaction" has 3907  
the same meaning as used in section 1221 of the Internal Revenue 3908  
Code and also includes transactions accorded hedge accounting 3909  
treatment under statement of financial accounting standards 3910  
number 133 of the financial accounting standards board. For the 3911  
purposes of division (F)(2)(c) of this section, the actual 3912  
transfer of title of real or tangible personal property to 3913  
another entity is not a hedging transaction. 3914

(d) Proceeds received attributable to the repayment, 3915  
maturity, or redemption of the principal of a loan, bond, mutual 3916  
fund, certificate of deposit, or marketable instrument; 3917

(e) The principal amount received under a repurchase 3918  
agreement or on account of any transaction properly 3919  
characterized as a loan to the person; 3920

(f) Contributions received by a trust, plan, or other 3921  
arrangement, any of which is described in section 501(a) of the 3922  
Internal Revenue Code, or to which Title 26, Subtitle A, Chapter 3923  
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 4042  
imposed by this chapter was paid in a prior quarterly tax 4043  
payment period. For the purpose of this division, "bad debts" 4044  
means any debts that have become worthless or uncollectible 4045  
between the preceding and current quarterly tax payment periods, 4046  
have been uncollected for at least six months, and that may be 4047  
claimed as a deduction under section 166 of the Internal Revenue 4048  
Code and the regulations adopted under that section, or that 4049  
could be claimed as such if the taxpayer kept its accounts on 4050  
the accrual basis. "Bad debts" does not include repossessed 4051  
property, uncollectible amounts on property that remains in the 4052  
possession of the taxpayer until the full purchase price is 4053

paid, or expenses in attempting to collect any account 4054  
receivable or for any portion of the debt recovered; 4055

(ee) Any amount realized from the sale of an account 4056  
receivable to the extent the receipts from the underlying 4057  
transaction giving rise to the account receivable were included 4058  
in the gross receipts of the taxpayer; 4059

(ff) Any receipts directly attributed to a transfer 4060  
agreement or to the enterprise transferred under that agreement 4061  
under section 4313.02 of the Revised Code. 4062

(gg) Qualified uranium receipts as determined under 4063  
section 5751.41 of the Revised Code. 4064

(hh) In the case of amounts collected by a licensed casino 4065  
operator from casino gaming, amounts in excess of the casino 4066  
operator's gross casino revenue. In this division, "casino 4067  
operator" and "casino gaming" have the meanings defined in 4068  
section 3772.01 of the Revised Code, and "gross casino revenue" 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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	1	2	3
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

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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

<b>Section 207.01.</b>	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 Grant Program, shall be used to make competitive grants to state institutions of higher education for eligible security improvements that assist the institutions in improving the overall physical security and safety of their buildings on public campuses throughout Ohio.

(B) The Director of Public Safety shall administer and award the grants described in division (A) of this section. The Director, in coordination with the Chancellor of Higher Education, shall establish procedures and forms by which applicants may apply for a grant, a competitive process for ranking applicants and awarding the grants, and procedures for distributing grants. The procedures shall require each applicant to do all of the following:

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

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

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

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

(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 4496  
meaning as in section 3345.011 of the Revised Code. 4497

**Section 207.02.** 4498

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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.**

4502

4503

1	2	3
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
D	C25527	HVAC Upgrades and Improvements	\$600,000
E	C25533	Information Technology - Cable and Fiber Project	\$500,000
F	C25534	Roof Repair and Water Intrusion	\$1,938,273

G	C25535	Community STE[A]M Academy - Xenia	\$175,000
H	C25536	Central State University Center for Health and Wellness	\$500,000
I	C25537	YWCA Dayton - Huber Heights Campus	\$500,000
J	TOTAL Higher Education Improvement Fund		\$4,968,872
K	TOTAL ALL FUNDS		\$4,968,872

**Section 207.06.**

4506

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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

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A CLT CLARK STATE COMMUNITY COLLEGE

B Higher Education Improvement Fund (Fund 7034)

C C38527 Rhodes Hall and Applied Science Center \$3,258,997  
Renovation

D C38534 Community Health Partners \$125,000  
Musculoskeletal Institute Center of  
Excellence

E TOTAL Higher Education Improvement Fund \$3,383,997

F TOTAL ALL FUNDS \$3,383,997

**Section 207.08.**

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A CLS CLEVELAND STATE UNIVERSITY

B Higher Education Improvement Fund (Fund 7034)

C C26083 Science Research Building Renovation \$5,000,000  
and Expansion



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 Women Initiative	\$200,000
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

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 and Leadership Immersion Campus	\$1,500,000
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 4Kids	\$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

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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.**

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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

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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	
	<b>Section 207.15.</b>		4524
			4525

1	2	3
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	\$1,850,000
F	C270K4	Campus ADA Improvements-Kent	\$1,000,000
G	C270K5	Fine Arts Building Roof Replacement Phase II and Library Ceiling Replacement	\$900,000
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	C270O2	Shaw Jewish Community Center	\$75,000
X	TOTAL Higher Education Improvement Fund		\$30,363,475
Y	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

4529

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A LOR LORAIN COMMUNITY COLLEGE

B Higher Education Improvement Fund (Fund 7034)

C	C38324	Business Building	\$1,007,604
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D	C38325	Spitzer Conference Center	\$2,519,009
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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

4531

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A MTC MARION TECHNICAL COLLEGE

B Higher Education Improvement Fund (Fund 7034)

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

Section 207.19. 4532

4533

1 2 3

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

1 2 3

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

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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	TOTAL Higher Education Improvement Fund		\$2,653,631
I	TOTAL ALL FUNDS		\$2,653,631

Section 207.22. 4538

4539

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

4541

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 \$2,800,000

		Replacements	
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	Whoosh - Drinking Water	\$110,000
AO	TOTAL Higher Education Improvement Fund		\$84,458,701
AP	TOTAL ALL FUNDS		\$84,458,701

**Section 207.24.**

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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 Interior 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.**

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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	
	<b>Section 207.26.</b>		4546

4547

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A	RGC RIO GRANDE COMMUNITY COLLEGE
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B	Higher Education Improvement Fund (Fund 7034)
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C	C35600	Basic Renovations	\$1,250,610
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D	C35628	Rio Grande Community College Agricultural Program	\$250,000
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E	C35629	Rio Grande Community College Expansion	\$500,000
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F	TOTAL Higher Education Improvement Fund	\$2,000,610
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G	TOTAL ALL FUNDS	\$2,000,610
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	<b>Section 207.27.</b>		4548
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A	SSC SHAWNEE STATE UNIVERSITY
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B	Higher Education Improvement Fund (Fund 7034)
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C	C32400	Basic Renovations	\$3,643,949
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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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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	\$375,000

Excellence

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.**

4552

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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
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G	TOTAL ALL FUNDS		\$2,632,158
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**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 Transformation Project	\$795,000
G	C38943	CDL Program Expansion	\$600,000
H	C38944	Campus Security Upgrades	\$750,000
I		TOTAL Higher Education Improvement Fund	\$6,338,556
J		TOTAL ALL FUNDS	\$6,338,556

**Section 207.31.**

4556

4557

	1	2	3
A		TTC TERRA STATE COMMUNITY COLLEGE	
B		Higher Education Improvement Fund (Fund 7034)	
C	C36419	Repaving Parking Lots	\$622,366

D	C36428	Building E Cooling System Replacement	\$402,600
E	C36429	Student Activity Center Chiller Replacement	\$366,000
F	C36430	EMT Vanguard Sentinel - Tiffin	\$75,000
G	TOTAL Higher Education Improvement Fund		\$1,465,966
H	TOTAL ALL FUNDS		\$1,465,966

**Section 207.32.** 4558

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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.

4560

4561

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.

4562

4563

1	2	3
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. 4566

4567

1 2 3

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.**

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A YSU YOUNGSTOWN STATE UNIVERSITY

B Higher Education Improvement Fund (Fund 7034)

C	C34560	Campus Roof Replacements	\$2,500,000
D	C34561	Building Envelope Renovations	\$2,000,000
E	C34574	Cushwa Hall Allied Health Renovations	\$1,000,000

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

**Section 207.38.**

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A MAT ZANE STATE COLLEGE

B Higher Education Improvement Fund (Fund 7034)

C	C36217	Parking/Walkway Improvements	\$562,776
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D	C36218	Zanesville Campus Renovations	\$482,477
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E	C36229	Advanced Science and Technology	\$600,000
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Center Building Facade Improvements

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 4605  
Controlling Board that undue delay will occur if planning does 4606  
not proceed while the property or property interest acquisition 4607  
process continues. In this case, funds may be released upon 4608  
approval of the Controlling Board to pay for planning through 4609  
the development of schematic drawings only. 4610

(3) In the case of an appropriation for capital facilities 4611  
that, because of their unique nature or location, will be owned 4612  
or will be part of facilities owned by a separate nonprofit 4613  
organization or public body and will be made available to the 4614  
institution of higher education for its use or benefit, the 4615  
nonprofit organization or public body either owns or has a long- 4616  
term (at least twenty years) lease of the real property or other 4617  
capital facility to be improved, renovated, constructed, or 4618  
acquired and has entered into a joint or cooperative use 4619  
agreement with the institution of higher education that meets 4620  
the requirements of division (C) of this section. 4621

(B) Any appropriations that require cooperation between a 4622  
technical college and a branch campus of a university may be 4623  
released by the Controlling Board upon recommendation by the 4624  
Department of Higher Education that the facilities proposed by 4625  
the institutions are: 4626

(1) The result of a joint planning effort by the 4627  
university and the technical college, satisfactory to the 4628  
Department of Higher Education; 4629

(2) Facilities that will meet the needs of the region in 4630  
terms of technical and general education, taking into 4631  
consideration the totality of facilities that will be available 4632  
after the completion of the projects; 4633

(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 4663  
Education, the Controlling Board may approve the transfer of 4664  
appropriations for projects requiring cooperation between 4665  
institutions from one institution to another institution with 4666  
the approval of both institutions. 4667

(E) Notwithstanding section 127.14 of the Revised Code, 4668  
the Controlling Board, upon the recommendation of the Department 4669  
of Higher Education, may transfer amounts appropriated to the 4670  
Department of Higher Education to accounts of state-supported or 4671  
state-assisted institutions created for that same purpose. 4672

**Section 207.44.** The Ohio Public Facilities Commission is 4673  
hereby authorized to issue and sell, in accordance with Section 4674  
2n of Article VIII, Ohio Constitution, and Chapter 151. and 4675  
particularly sections 151.01 and 151.04 of the Revised Code, 4676  
original obligations in an aggregate principal amount not to 4677  
exceed \$402,000,000 in addition to the original issuance of 4678  
obligations heretofore authorized by prior acts of the General 4679

Assembly. These authorized obligations shall be issued, subject 4680  
to applicable constitutional and statutory limitations, as 4681  
needed to provide sufficient moneys to the credit of the Higher 4682  
Education Improvement Fund (Fund 7034) and the Higher Education 4683  
Improvement Taxable Fund (Fund 7024) to pay costs of capital 4684  
facilities for state-supported and state-assisted institutions 4685  
of higher education. 4686

**Section 207.45.** The requirements of Chapters 123. and 153. 4687  
of the Revised Code, with respect to the powers and duties of 4688  
the Executive Director of the Ohio Facilities Construction 4689  
Commission as they relate to the procedure and awarding of 4690  
contracts for capital improvement projects, and the requirements 4691  
of section 127.16 of the Revised Code, with respect to the 4692  
Controlling Board, do not apply to projects of community college 4693  
districts and technical college districts. 4694

**Section 207.46.** Those institutions locally administering 4695  
capital improvement projects pursuant to sections 3345.50 and 4696  
3345.51 of the Revised Code may: 4697

(A) Establish charges for recovering costs directly 4698  
related to project administration as defined by the Executive 4699  
Director of the Ohio Facilities Construction Commission. The 4700  
Ohio Facilities Construction Commission, in consultation with 4701  
the Office of Budget and Management, shall review and approve 4702  
these administrative charges when the charges are in excess of 4703  
1.5 per cent of the total construction budget, provided that 4704  
total administrative charges paid by the state do not exceed 4705  
four per cent of the state's contribution to the total 4706  
construction budget. 4707

(B) Seek reimbursement from state capital appropriations 4708  
to the institution for the in-house design services performed by 4709



the institution for the capital projects. Acceptable charges are 4710  
limited to design document preparation work that is done by the 4711  
institution. These reimbursable design costs shall be shown as 4712  
"A/E fees" within the project's budget that is submitted to the 4713  
Controlling Board or the Director of Budget and Management as 4714  
part of a request for release of funds. The reimbursement for 4715  
in-house design shall not exceed seven per cent of the estimated 4716  
construction cost. 4717

**Section 207.47. TRANSFERS OF HIGHER EDUCATION CAPITAL** 4718  
**APPROPRIATIONS** 4719

The Director of Budget and Management may as necessary to 4720  
maintain the exclusion from the calculation of gross income for 4721  
federal income taxation purposes under the "Internal Revenue 4722  
Code of 1986," 100 Stat. 2085, 26 U.S.C. 1 et seq., with respect 4723  
to obligations issued to fund projects appropriated from the 4724  
Higher Education Improvement Fund: 4725

(A) Transfer appropriations between the Higher Education 4726  
Improvement Fund and the Higher Education Improvement Taxable 4727  
Fund; 4728

(B) Create new appropriation items within the Higher 4729  
Education Improvement Taxable Fund and make transfers of 4730  
appropriations to them for projects originally funded from 4731  
appropriations made from the Higher Education Improvement Fund. 4732

The projects that are funded under new appropriation items 4733  
created in this manner shall automatically be designated as 4734  
specific for purposes of section 126.14 of the Revised Code. 4735

**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.**

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	1	2	3
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

G	TOTAL ALL FUNDS	\$23,855,000
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L	C10020	North High Building Complex Renovation	\$14,209,000
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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

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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 Event Center	\$250,000
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

**Section 217.10.**

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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.**

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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 - Community Recreation Center for the Developmentally Disabled	\$200,000
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

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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.**

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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	\$50,530,139
D	C58007	Infrastructure Renovations	\$36,739,422
E	C58048	Community Resiliency Projects	\$5,000,000
F	TOTAL Mental Health Facilities Improvement Fund		\$92,269,561
G	TOTAL ALL FUNDS		\$92,269,561

**Section 221.13. COMMUNITY ASSISTANCE PROJECTS**

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The foregoing appropriation item C58001, Community

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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, \$17,665,000 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 Violence Shelter East	\$250,000
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	Akron Rehabilitation Services Renovation	\$150,000
AI	Pathways for Women	\$150,000
AJ	Square One Meigs	\$150,000
AK	Uptown Smiles Clinical Renovations	\$125,000

AL	Anchorage Rehabilitation Phase III	\$100,000
AM	Comprehensive Health Care at the Centers, Gordon Square	\$100,000
AN	Turning Over a New Leaf in Rural Appalachian Ohio	\$100,000
AO	Women's Resource Center of Hancock County	\$100,000
AP	Y Haven	\$100,000
AQ	YWCA Family Center - Columbus	\$100,000
AR	YMCA Competitive Sports Training Facility	\$75,000
AS	YWCA Hamilton	\$75,000
AT	Cornerstone of Hope	\$50,000
AU	Harbor Crisis Stabilization Unit	\$50,000
AV	Lifecare Alliance	\$50,000
AW	Homesafe - Ashtabula	\$40,000
AX	Muskingum Behavioral Health	\$25,000
AY	Westfield Center Improvments	\$25,000

<b>Section 221.20.</b> 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.**

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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

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

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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	\$350,000

	Bridge - Bexley	
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	Glen Chamberlain 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	\$200,000

	Replacement	
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	\$150,000

	Center Park	
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	\$150,000

	Improvements	
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	\$125,000



	Path and Pedestrian Bridge	
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	\$100,000

	Allyn Park	
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 Bandstand Renovations	\$100,000
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	Byersville 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	\$75,000

	Park Development	
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 Tylersville Road Entrance	\$70,000
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	\$50,000

	Gazebo	
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 and Storage Building	\$45,000
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

<b>Section 223.20.</b> 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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A TAX DEPARTMENT OF TAXATION

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

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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.**

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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

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A Project List

B Butler County Correctional Complex Medical \$500,000  
Unit

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
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D	C47002	General Institutional Renovations	\$3,043,875
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E	C47003	Community Rehabilitation Centers	\$2,040,136
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F	C47007	Local Juvenile Detention Centers	\$1,166,103
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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

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B	Administrative Building Fund (Fund 7026)		
C	C72305	Facility Improvements and Modernization	\$10,000,000
D	C72312	Renovations and Equipment Replacement	\$1,500,000
E	C72324	EXPO2050	\$10,000,000
F	TOTAL Administrative Building Fund		\$21,500,000
G	TOTAL ALL FUNDS		\$21,500,000

**Section 237.10.**

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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 Security, shall be used by the Facilities Construction Commission to award grants of up to \$100,000 per school building to eligible public school districts and chartered nonpublic schools. Grants shall be awarded according to guidelines adopted by the Commission after consultation with the Ohio Department of Education and the division of Homeland Security of the Department of Public Safety. In awarding grants, the Commission may consider applications submitted by eligible public school districts in response to similar grant programs operated by the Commission that have not been awarded if such applications comply with guidelines adopted under this division. 5046  
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(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 Downtown Revitalization Project	\$500,000
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	\$300,000

Redevelopment Project

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

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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

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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

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A	OSD SCHOOL FOR THE DEAF
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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

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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 5244  
Development may require the grant recipient to repay, as 5245  
liquidated damages for breaching the agreement, an amount equal 5246  
to the grant funds disbursed under the agreement. The Department 5247  
of Development may consider prior performance of the grant 5248  
recipient under any agreements with the State of Ohio or the 5249  
Ohio Tax Credit Authority and any market conditions impacting 5250  
the grant recipient when determining whether to waive all or a 5251  
portion of the liquidated damages amount. 5252

**Section 318.10.** 5253

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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**

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Any request for release of capital appropriations by the  
Director of Budget and Management or the Controlling Board for  
projects, the contracts for which are awarded by the Ohio  
Facilities Construction Commission, shall contain a contingency  
reserve, the amount of which shall be determined by the Ohio  
Facilities Construction Commission, for payment of unanticipated  
project expenses. Any amount deducted from the encumbrance for a  
contractor's contract as an assessment for liquidated damages  
shall be added to the encumbrance for the contingency reserve.  
Contingency reserve funds shall be used to pay costs resulting  
from unanticipated job conditions, to comply with rulings  
regarding building and other codes, to pay costs related to  
errors or omissions in contract documents, to pay costs  
associated with changes in the scope of work, and to pay the  
cost of settlements and judgments related to the project.

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Any funds remaining upon completion of a project, may,  
upon approval of the Controlling Board, be released for the use  
of the institution to which the appropriation was made for  
another capital facilities project or projects.

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**Section 509.04. SATISFACTION OF JUDGMENTS AND SETTLEMENTS  
AGAINST THE STATE**

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Except as otherwise provided in this section, an  
appropriation contained in this act or in any other act may be  
used for the purpose of satisfying judgments, settlements, or  
administrative awards ordered or approved by the Court of Claims  
or by any other court of competent jurisdiction in connection  
with civil actions against the state. This authorization does  
not apply to appropriations that are to be applied to or used  
for payment of guarantees by or on behalf of the state or for

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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.

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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	<del>C59064</del>	<del>Heinzerling Community Facilities</del>	<del>\$350,000</del>
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		<del>\$3,197,500</del> <u>\$2,847,500</u>
M	TOTAL ALL FUNDS		<del>\$3,197,500</del>

\$2,847,500

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

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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~~

\$24,235,310

E C58007 Infrastructure Renovations \$15,000,000

F C58033 Salvation Army of Greater \$350,000

Cleveland Harbor Light Complex



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		<del>\$49,934,753</del>
			<u>\$50,284,753</u>
K	TOTAL ALL FUNDS		<del>\$49,934,753</del>
			<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

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A Project List

B	<del>Maryhaven Comprehensive</del> <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
AG	Grace House Akron, Inc.	\$50,000
AH	Lighthouse Behavioral Health Solutions Outpatient Behavioral Health Clinic	\$50,000
AI	The Glenway Outpatient Treatment Center - Phase 3 (Final)	\$50,000
AJ	The Commons at Springfield	\$25,000
AK	Women's Recovery Center	\$13,000

5628

**Sec. 223.10.**

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A		DNR DEPARTMENT OF NATURAL RESOURCES	
B			Reappropriations
C		Wildlife Fund (Fund 7015)	
D	C725K9	Wildlife Area Building Development/ Renovation	\$1,894,040
E		TOTAL Wildlife Fund	\$1,894,040
F		Administrative Building Fund (Fund 7026)	
G	C725D5	Fountain Square Building and Telephone Improvement	\$3,000,000
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 -	\$165,670

		Springville Carbon Rod Removal	
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	<del>\$46,768,005</del> <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		<del>\$50,429,421</del>
			<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		<del>\$64,526,102</del>
			<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

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A Project List

B	<u>Downtown Cleveland Lakefront</u>	<del>\$3,500,000</del>
	<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	<del>City of Cleveland Lakefront Access</del>	<del>\$1,500,000</del>
	<del>Project</del>	
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 <del>Reservoir</del> -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 Yard Operations Building	\$75,000
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 <del>Youth Football Field</del> <u>Splash</u>	\$40,000

Pad

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	<del>Lorain Pier Planning Project</del>	<del>\$15,000</del>
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.**

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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 and Improvements	\$500,000
K	C76060	Medina County Safety Services Complex	\$400,000
L	<del>C76061</del>	<del>Warren County Drug Taskforce Headquarters</del>	<del>\$500,000</del>
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) <del>Warehouse</del> <u>Training Center</u>	\$50,000

P	TOTAL Administrative Building Fund	<del>\$4,525,000</del>
		<u>\$4,025,000</u>

Q	TOTAL ALL FUNDS	<del>\$4,525,000</del>
		<u>\$4,025,000</u>

EMA BUILDING RENOVATIONS AND IMPROVEMENTS	5652
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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

<b>Sec. 229.10.</b>	5659
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A	DRC DEPARTMENT OF REHABILITATION AND CORRECTION
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B	Reappropriations
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C	Adult Correctional Building Fund (Fund 7027)
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D	C50100	Local Jails	<del>\$51,804,000</del>
			<u>\$51,054,000</u>

E	C50101	Community-Based Correctional Facilities	\$91,885
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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		<del>\$182,673,125</del>
			<u>\$181,923,125</u>
J	TOTAL ALL FUNDS		<del>\$182,673,125</del>
			<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.**

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A FCC FACILITIES CONSTRUCTION COMMISSION

B Reappropriations

C Capital Donations Fund (Fund 5A10)

D	C230E2	Capital Donations	\$1,324,058
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E	TOTAL Capital Donations Fund		\$1,324,058
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F Public School Building Fund (Fund 7021)

G	C23001	Public School Buildings	\$3,598,634
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H	C230W4	Community School Classroom Facilities	\$11,964,764
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Assistance

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	<del>C23072 Madisonville Arts Center of Hamilton County</del>	<del>\$36,000</del>
U	C230AB Cleveland Music Hall	\$400,000
V	C230AE Variety Theatre	\$250,000
W	C230AH Longtown Clemens Farmstead Museum	\$90,000
X	<del>C230BB Golf Manor Volunteer Park Outdoor Amphitheater</del>	<del>\$45,000</del>

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	<del>\$32,955,538</del>
			<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

5775

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A Project List

B Rock and Roll Hall of Fame and Great Lakes \$1,750,000  
Science Center

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	\$100,000

	Museum	
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	<del>Burnison Barn</del> <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	<u>Fort Loramie Historical Society</u>	<u>\$33,500</u>
DA	History of Weston, Historical Offerings	\$30,000

DB	<u>Evendale Cultural Arts Center</u>	<u>\$25,000</u>
DC	Heritage Farm Museum Improvement	\$25,000
DD	Piketon Liberty Memorial	\$25,000
DE	1872 German Furniture Factory Project	\$25,000
DF	Medina County and Brunswick Historical Societies Project/Wadsworth Historical Society	\$25,000
DG	Bucyrus Bicentennial Arch Project	\$25,000
DH	Fairborn Military Veterans Memorial	\$25,000
DI	Stained Glass Window Restoration for the Wapakoneta Museum	\$22,000
DJ	<del>Shelby House Museum</del>	<del>\$20,000</del>
DK	<del>Jackson Center Museum Building Improvements</del>	<del>\$13,500</del>
DL	Leipsic Recreation Center Improvements	\$7,500
DM	Jeromesville Totem Pole	\$3,000

**Section 601.11.** That existing Sections 219.10, 221.10, 5776  
221.13, 223.10, 223.15, 227.10, 229.10, 229.20, 237.10, and 5777  
237.13 of H.B. 597 of the 134th General Assembly are hereby 5778  
repealed. 5779

**Section 709.01.** ATTORNEY GENERAL NEW COLLECTION SYSTEM 5780

The Attorney General New Collection System is a secure, 5781  
end-to-end collections and recovery management system designed 5782  
to collect and recover more debt, control costs, and stay 5783

compliant with state and federal regulations. The Attorney 5784  
General may acquire and implement the system, including, but not 5785  
limited to, the acquisition of the application hardware and 5786  
software and the installation, implementation, and integration 5787  
thereof, for the use of the Attorney General. The Attorney 5788  
General may enter into lease-purchase agreements to finance, or 5789  
refinance, the system. At the request of the Attorney General, 5790  
the Director of Budget and Management shall make arrangements 5791  
for the issuance of obligations, including fractionalized 5792  
interests in public obligations as defined in division (N) of 5793  
section 133.01 of the Revised Code, to finance the system, 5794  
provided that not more than \$25,000,000 in proceeds of those 5795  
obligations shall be raised for this purpose. 5796

Lease payments contemplated in lease-purchase agreements 5797  
entered into pursuant to the preceding paragraph, subject to 5798  
lawful appropriations made by the General Assembly, shall be 5799  
made solely from the Attorney General Claims Fund (Fund 4190). 5800

**Section 803.10.** (A) The amendment by this act of sections 5801  
122.17, 3735.67, and 3735.671 of the Revised Code applies on and 5802  
after the effective date of the amendment. Insofar as the 5803  
amendment supports the actions taken, the amendment also applies 5804  
to agreements entered into before that effective date, 5805  
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