

**I\_135\_0416-6**

**135th General Assembly  
Regular Session  
2023-2024**

**Sub. H. B. No. 101**

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**A BILL**

To amend sections 109.11, 109.111, 109.112, 118.27, 1  
118.31, 122.85, 122.852, 128.54, 135.143, 2  
135.45, 135.61, 135.63, 135.70, 135.71, 175.17, 3  
317.18, 703.20, 703.201, 703.23, 731.14, 4  
1545.07, 1724.07, 1901.34, 2950.11, 3301.077, 5  
3307.01, 3309.01, 3310.41, 3313.608, 3313.7117, 6  
3314.017, 3314.091, 3317.16, 3317.22, 3318.05, 7  
3318.41, 3319.0812, 3319.22, 3319.233, 3319.60, 8  
3319.611, 3319.612, 3322.24, 3323.02, 3333.048, 9  
3333.049, 3345.60, 3365.08, 3505.30, 3505.33, 10  
3505.35, 3701.0212, 4301.62, 4303.209, 4519.55, 11  
4723.091, 4723.092, 4723.89, 4723.90, 4731.07, 12  
5162.13, 5164.071, 5705.14, 5726.58, 5729.20, 13  
5747.01, 5747.501, 5747.67, and 5747.85; to 14  
amend, for the purpose of adopting new section 15  
numbers as indicated in parentheses, sections 16  
703.20 (703.33) and 703.201 (703.34); to enact 17  
sections 109.113, 317.115, 703.31, 703.32, 18  
703.35, 703.36, 703.361, 703.362, 703.37, 19  
703.371, 703.372, 703.373, 703.374, 703.375, 20  
703.376, 703.377, 703.378, 703.379, 703.38, 21  
703.39, and 3352.16; and to repeal sections 22



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128.419, 703.21, and 3361.06 of the Revised 23  
Code; to present sections 3325.06, 3325.07, 24  
3325.071, and 3325.09 of the Revised Code and to 25  
present the versions of sections 3301.58, 26  
3325.06, 3325.07, and 5104.02 of the Revised 27  
Code that are scheduled to take effect January 28  
1, 2025, without amendment to confirm the 29  
content of those sections; and to amend Sections 30  
130.113, 259.10, 371.10, and 381.410 of H.B. 33 31  
of the 135th General Assembly, Section 270.14 of 32  
H.B. 45 of the 134th General Assembly, and 33  
Section 5 of H.B. 554 of the 134th General 34  
Assembly, as subsequently amended, to make 35  
appropriations and to provide authorization and 36  
conditions for the operation of state programs, 37  
and to amend the versions of sections 2950.11, 38  
3301.53, and 3301.55 of the Revised Code that 39  
are scheduled to take effect January 1, 2025, to 40  
continue the provisions of this act on and after 41  
that effective date. 42

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

**Section 101.01.** That sections 109.11, 109.111, 109.112, 43  
118.27, 118.31, 122.85, 122.852, 128.54, 135.143, 135.45, 44  
135.61, 135.63, 135.70, 135.71, 175.17, 317.18, 703.20, 703.201, 45  
703.23, 731.14, 1545.07, 1724.07, 1901.34, 2950.11, 3301.077, 46  
3307.01, 3309.01, 3310.41, 3313.608, 3313.7117, 3314.017, 47  
3314.091, 3317.16, 3317.22, 3318.05, 3318.41, 3319.0812, 48  
3319.22, 3319.233, 3319.60, 3319.611, 3319.612, 3322.24, 49

3323.02, 3333.048, 3333.049, 3345.60, 3365.08, 3505.30, 3505.33, 50  
3505.35, 3701.0212, 4301.62, 4303.209, 4519.55, 4723.091, 51  
4723.092, 4723.89, 4723.90, 4731.07, 5162.13, 5164.071, 5705.14, 52  
5726.58, 5729.20, 5747.01, 5747.501, 5747.67, and 5747.85 be 53  
amended; sections 703.20 (703.33) and 703.201 (703.34) be 54  
amended for the purpose of adopting new section numbers as 55  
indicated in parentheses; and sections 109.113, 317.115, 703.31, 56  
703.32, 703.35, 703.36, 703.361, 703.362, 703.37, 703.371, 57  
703.372, 703.373, 703.374, 703.375, 703.376, 703.377, 703.378, 58  
703.379, 703.38, 703.39, and 3352.16 of the Revised Code be 59  
enacted to read as follows: 60

**Sec. 109.11.** (A) There is hereby created in the state 61  
treasury the attorney general reimbursement fund that shall be 62  
used for the expenses of the office of the attorney general in 63  
providing legal services and other services on behalf of the 64  
state or any agency or officer thereof. ~~Except as otherwise~~ 65  
~~provided in this division, all~~ 66

(B) (1) ~~All~~ amounts received ~~by the attorney general as~~ 67  
reimbursement for legal services and other services that have 68  
been rendered by the office of the attorney general to ~~other~~ 69  
~~state agencies~~ the state or any agency or officer thereof shall 70  
be paid into the state treasury to the credit of the attorney 71  
general reimbursement fund. ~~All~~ 72

(2) ~~All~~ amounts awarded to the office of the attorney 73  
general by order or judgment of a court ~~to the attorney general~~ 74  
or as part of a settlement or other compromise of claims for 75  
attorney's fees, investigation costs, document management costs, 76  
expert witness fees, fines, and all other costs and fees 77  
associated with representation provided by the ~~attorney general~~ 78  
~~and all amounts awarded to the attorney general by a court~~ 79

office shall be paid into the state treasury to the credit of 80  
the attorney general reimbursement fund. ~~All~~ 81

(3) All amounts paid into the state treasury under 82  
division (D) (3) of section 2953.32 or division (B) (3) of section 83  
2953.39 of the Revised Code and that are required under that 84  
division to be credited to the attorney general reimbursement 85  
fund shall be credited to the fund, and the amounts so credited 86  
shall be used by the bureau of criminal identification and 87  
investigation for expenses related to the sealing or expungement 88  
of records. 89

(C) When seeking an order or judgment of a court or 90  
entering a settlement agreement or other compromise of claims on 91  
behalf of the state or any agency or officer thereof, the office 92  
of the attorney general shall seek to secure payment of all 93  
costs, expenses, and contractual obligations related to the 94  
legal services and other services provided, including attorney 95  
fees owed to special counsel; costs associated with an 96  
investigation, preparation, and presentation of claims asserted, 97  
document management, and depositions; and any fees or expenses 98  
owed to any expert or consulting expert witness. This division 99  
does not apply to matters in which the costs, expenses, and 100  
obligations are to be paid from funds within an available 101  
appropriation of the office or of the agency or officer. 102

**Sec. 109.111.** (A) There is hereby created the attorney 103  
general court order and settlement fund, which shall be ~~in the~~ 104  
~~custody of the treasurer of state but shall not be part of the~~ 105  
state treasury. ~~The~~ 106

(B) The fund shall consist of ~~all~~ money collected or 107  
received by the office of the attorney general, on behalf of the 108  
state of Ohio or an agency or officer thereof, as a result of an 109

order or judgment of ~~any a court to be received or secured by,~~ 110  
~~or delivered to, the attorney general or a settlement or other~~ 111  
~~compromise of claims, for transfer, distribution, disbursement,~~ 112  
~~or allocation pursuant to court order~~ to the appropriate fund or 113  
funds in the manner provided under section 109.112 of the 114  
Revised Code. All- 115

(C) All money in the fund, including investment earnings 116  
thereon, shall be ~~used solely to make payment exclusively~~ 117  
transferred as directed pursuant to court order by section 118  
109.112 of the Revised Code. 119

**Sec. 109.112.** (A) If the state of Ohio or any agency or 120  
officer of the state is named in ~~a court an order to be or~~ 121  
judgment of a court or a settlement or compromise of claims as 122  
the recipient of any money to be collected or received by the 123  
office of the attorney general under section 109.111 of the 124  
Revised Code, the ~~attorney general office~~ shall notify the 125  
director of budget and management and the director of the 126  
legislative service commission of the amount of money ~~to be~~ 127  
~~collected or received under, at issue~~ and the terms of, the court 128  
order, judgment, settlement, or compromise and any applicable 129  
federal or state law. The- 130

(B) (1) For amounts awarded, adjudged, settled upon, or 131  
compromised to under division (A) of this section that are or 132  
will be less than five million dollars in total when fully 133  
collected or received, the director of budget and management, in 134  
consultation with the office of the attorney general, shall 135  
~~determine the appropriate distribution of the money to,~~ 136  
consistent with the terms of the order, judgment, settlement, or 137  
compromise and as otherwise expressly provided by law, the 138  
appropriate custodial fund or funds within the state treasury, 139

~~consistent with the terms of the order to transfer the money.~~ 140

~~Upon its collection or receipt~~ 141

As money is collected or received under division (B) (1) of 142  
this section, the attorney general director of budget and 143  
management shall transfer the money from the attorney general 144  
court order and settlement fund to the appropriate custodial 145  
fund or funds as determined by the director. 146

Upon any determination or transfer made under division (B) 147  
(1) of this section, the director of budget and management or 148  
office of the attorney general shall provide notice thereof, 149  
including the amount at issue and rationale supporting the 150  
determination or transfer, to the director of the legislative 151  
service commission. 152

(2) For amounts awarded, adjudged, settled upon, or 153  
compromised to under division (A) of this section that are or 154  
will be five million dollars or more in total when fully 155  
collected or received, the director of budget and management 156  
shall, as money is collected or received hereunder, transfer the 157  
money from the attorney general court order and settlement fund 158  
to the large settlements and awards fund established under 159  
section 109.113 of the Revised Code. 160

Division (B) (2) of this section neither applies to nor 161  
includes any of the following: 162

(a) Amounts awarded under division (B) (1) or (2) of 163  
section 109.11 of the Revised Code; 164

(b) Amounts payable to the state or a political 165  
subdivision for collection purposes under sections 109.08, 166  
109.081, 131.02, and 5703.06 of the Revised Code; 167

(c) Amounts payable to a specified person or class of 168

persons who experienced a concrete and particularized injury 169  
directly traceable to the amount awarded, adjudged, settled 170  
upon, or compromised to. 171

When making any transfer under division (B)(2) of this 172  
section, the director of budget and management or office of the 173  
attorney general shall provide notice thereof, including the 174  
amount at issue and the terms of the award, judgment, 175  
settlement, or compromise and any applicable federal or state 176  
law, to the director of the legislative service commission. 177

**Sec. 109.113.** (A) The large settlements and awards fund is 178  
created in the state treasury. 179

(B) The fund shall consist of: 180

(1) The proceeds of an award, adjudication, settlement, or 181  
compromise of claims collected or received by the office of the 182  
attorney general under division (B)(2) of section 109.112 of the 183  
Revised Code; 184

(2) Investment earnings on money in the fund. 185

(C) Pursuant to Ohio Constitution, Article II, Section 22, 186  
a specific appropriation shall be made by law before any money 187  
may be drawn from this fund. 188

(D) Appropriations made from this fund shall be consistent 189  
with applicable federal or state law. 190

**Sec. 118.27.** (A) A financial planning and supervision 191  
commission with respect to a municipal corporation, county, or 192  
township, and its functions under this chapter, shall continue 193  
in existence until such time as a determination is made pursuant 194  
to division (B) of this section of one of the following: 195

(1) In the case of a village, ~~the village has dissolved~~ 196

the date a dissolution is effective as defined under section 197  
~~118.31, 703.20, or 703.201~~ 703.31 of the Revised Code. 198

(2) In the case of a township, the township has dissolved 199  
under section 118.31 of the Revised Code. 200

(3) In the case of a municipal corporation, county, or 201  
township, the municipal corporation, county, or township has 202  
done all of the following: 203

(a) Planned, and is in the process of good faith 204  
implementation of, an effective financial accounting and 205  
reporting system in accordance with section 118.10 of the 206  
Revised Code, and it is reasonably expected that such 207  
implementation will be completed within two years; 208

(b) Corrected and eliminated or has planned and is in the 209  
process of good faith implementation of correcting and 210  
eliminating all of the fiscal emergency conditions determined 211  
pursuant to section 118.04 of the Revised Code, and no new 212  
fiscal emergency conditions have occurred. The auditor of state 213  
shall monitor the progress of the municipal corporation, county, 214  
or township in its plan of good faith implementation of 215  
correcting and eliminating all the fiscal emergency conditions. 216  
This monitoring is to secure full implementation at the earliest 217  
time feasible but within two years from such termination. If 218  
after a two-year period, the municipal corporation, county, or 219  
township has failed to secure full implementation, the auditor 220  
of state may redeclare the municipal corporation, county, or 221  
township to be in a fiscal emergency. 222

(c) Met the objectives of the financial plan described in 223  
section 118.06 of the Revised Code; 224

(d) The municipal corporation, county, or township 225



prepares a financial forecast for a five-year period in 226  
accordance with the standards issued by the auditor of state. An 227  
opinion must be rendered by the auditor of state that the 228  
financial forecast is considered to be nonadverse. 229

(B) The determination that the conditions for the 230  
termination of the existence of the commission and its functions 231  
exist may be made either by the auditor of state or by the 232  
commission and shall be certified to the commission, the auditor 233  
of state, the governor, and the budget commission, whereupon 234  
such commission and its functions under this chapter shall 235  
terminate. Such determination shall be made by the auditor of 236  
state upon the filing with the auditor of state of a written 237  
request for such determination by the municipal corporation, 238  
county, or township, the governor, or the commission, or may be 239  
made by the auditor of state upon the auditor of state's own 240  
initiative. 241

(C) The commission shall prepare and submit with such 242  
certification a final report of its activities, in such form as 243  
is appropriate for the purpose of providing a record of its 244  
activities and assisting other commissions created under this 245  
chapter in the conduct of their functions. All of the books and 246  
records of the commission shall be delivered to the auditor of 247  
state for retention and safekeeping. 248

(D) Upon receipt of the certification provided for in 249  
division (B) of this section, the director shall follow the 250  
procedures set forth in section 126.29 of the Revised Code. 251

(E) If, at the time of termination of the commission, an 252  
effective financial accounting and reporting system has not been 253  
fully implemented, the auditor of state shall monitor the 254  
progress of implementation and shall exercise authority under 255

Chapter 117. and section 118.10 of the Revised Code to secure 256  
full implementation at the earliest time feasible but within two 257  
years from such termination. 258

**Sec. 118.31.** (A) Upon petition of the financial supervisor 259  
and approval of the financial planning and supervision 260  
commission, if any, the attorney general shall file a legal 261  
action in the court of common pleas on behalf of the state to 262  
dissolve a municipal corporation or township if all of the 263  
following conditions apply: 264

(1) The municipal corporation or township has a population 265  
of less than five thousand as of the most recent federal 266  
decennial census. 267

(2) The municipal corporation or township has been under a 268  
fiscal emergency for at least four consecutive years. 269

(3) Implementation of the financial plan of the municipal 270  
corporation or township required under this chapter cannot 271  
reasonably be expected to correct and eliminate all fiscal 272  
emergency conditions within five years. 273

(B) The court of common pleas shall hold a hearing within 274  
ninety days after the date on which the attorney general files 275  
the legal action with the court. Notice of the hearing shall be 276  
filed with the attorney general, the clerk of the village or the 277  
fiscal officer of the township that is the subject of the 278  
action, and each fiscal officer of a township located wholly or 279  
partly within the village subject to dissolution. 280

(C) If the court finds that all of the conditions 281  
described in division (A) of this section apply to the municipal 282  
corporation, the court shall order the dissolution of the 283  
municipal corporation in accordance with the process in sections 284

703.31 to 703.39 of the Revised Code. The attorney general shall 285  
file a certified copy of the court's order of dissolution with 286  
the secretary of state, the auditor of state, and the county 287  
recorder of the county in which the village is situated, who 288  
shall record the certified copy of the order in their respective 289  
offices. The auditor of state may record the certified copy of 290  
the order in the auditor's work papers for the village's final 291  
audit. The auditor of state shall notify the townships into 292  
which the village will dissolve of the court's order of 293  
dissolution. 294

(D) If the court finds that all of the conditions 295  
described in division (A) of this section apply to the ~~municipal~~ 296  
~~corporation or township, it the court~~ shall appoint a 297  
~~receiver~~~~receiver-trustee~~. The ~~receiver~~~~receiver-trustee~~, under 298  
court supervision, shall work with executive and legislative 299  
officers of the ~~municipal corporation or township~~ to wind up the 300  
affairs of and dissolve the ~~municipal corporation in accordance~~ 301  
~~with section 703.21 of the Revised Code or the township in~~ 302  
accordance with the process in section 503.02 and sections 303  
503.17 to 503.21 of the Revised Code. 304

**Sec. 122.85.** (A) As used in this section and in sections 305  
5726.55, 5733.59, 5747.66, and 5751.54 of the Revised Code: 306

(1) "Tax credit-eligible production" means a motion 307  
picture or Broadway theatrical production certified by the 308  
director of development under division (B) of this section as 309  
qualifying the production company for a tax credit under section 310  
5726.55, 5733.59, 5747.66, or 5751.54 of the Revised Code. 311

(2) "Certificate owner" means a production company to 312  
which a tax credit certificate is issued. 313

(3) "Production company" means an individual, corporation, 314  
partnership, limited liability company, or other form of 315  
business association that is registered with the secretary of 316  
state and that is producing a motion picture or Broadway 317  
theatrical production. 318

(4) "Eligible expenditures" means expenditures made after 319  
June 30, 2009, for goods or services purchased and consumed in 320  
this state by a production company directly for the production 321  
of a tax credit-eligible production, for postproduction 322  
activities, or for advertising and promotion of the production. 323

"Eligible expenditures" do not include qualified 324  
expenditures for which a production company receives a tax 325  
credit under section 122.852 of the Revised Code. 326

"Eligible expenditures" include expenditures for cast and 327  
crew wages, accommodations, costs of set construction and 328  
operations, editing and related services, photography, sound 329  
synchronization, lighting, wardrobe, makeup and accessories, 330  
film processing, transfer, sound mixing, special and visual 331  
effects, music, location fees, and the purchase or rental of 332  
facilities and equipment. 333

(5) "Motion picture" means entertainment content created 334  
in whole or in part within this state for distribution or 335  
exhibition to the general public, including, but not limited to, 336  
feature-length films; documentaries; long-form, specials, 337  
miniseries, series, and interstitial television programming; 338  
interactive web sites; sound recordings; videos; music videos; 339  
interactive television; interactive games; video games; 340  
commercials; any format of digital media; and any trailer, 341  
pilot, video teaser, or demo created primarily to stimulate the 342  
sale, marketing, promotion, or exploitation of future investment 343

in either a product or a motion picture by any means and media 344  
in any digital media format, film, or videotape, provided the 345  
motion picture qualifies as a motion picture. "Motion picture" 346  
does not include any television program created primarily as 347  
news, weather, or financial market reports, a production 348  
featuring current events or sporting events, an awards show or 349  
other gala event, a production whose sole purpose is 350  
fundraising, a long-form production that primarily markets a 351  
product or service or in-house corporate advertising or other 352  
similar productions, a production for purposes of political 353  
advocacy, or any production for which records are required to be 354  
maintained under 18 U.S.C. 2257 with respect to sexually 355  
explicit content. 356

(6) "Broadway theatrical production" means a prebroadway 357  
production, long run production, or tour launch that is 358  
directed, managed, and performed by a professional cast and crew 359  
and that is directly associated with New York city's broadway 360  
theater district. 361

(7) "Prebroadway production" means a live stage production 362  
that is scheduled for presentation in New York city's broadway 363  
theater district after the original or adaptive version is 364  
performed in a qualified production facility. 365

(8) "Long run production" means a live stage production 366  
that is scheduled to be performed at a qualified production 367  
facility for more than five weeks, with an average of at least 368  
six performances per week. 369

(9) "Tour launch" means a live stage production for which 370  
the activities comprising the technical period are conducted at 371  
a qualified production facility before a tour of the original or 372  
adaptive version of the production begins. 373

(10) "Qualified production facility" means a facility 374  
located in this state that is used in the development or 375  
presentation to the public of theater productions. 376

(B) For the purpose of encouraging and developing strong 377  
film and theater industries in this state, the director of 378  
development may certify a motion picture or Broadway theatrical 379  
production produced by a production company as a tax credit- 380  
eligible production. In the case of a television series, the 381  
director may certify the production of each episode of the 382  
series as a separate tax credit-eligible production. A 383  
production company shall apply for certification of a motion 384  
picture or Broadway theatrical production as a tax credit- 385  
eligible production on a form and in the manner prescribed by 386  
the director. Each application shall include the following 387  
information: 388

(1) The name and telephone number of the production 389  
company; 390

(2) The name and telephone number of the company's contact 391  
person; 392

(3) A list of the first preproduction date through the 393  
last production and postproduction dates in Ohio and, in the 394  
case of a Broadway theatrical production, a list of each 395  
scheduled performance in a qualified production facility; 396

(4) The Ohio production office or qualified production 397  
facility address and telephone number; 398

(5) The total production budget; 399

(6) The total budgeted eligible expenditures and the 400  
percentage that amount is of the total production budget of the 401  
motion picture or Broadway theatrical production; 402

(7) In the case of a motion picture, the total percentage	403
of the production being shot in Ohio;	404
(8) The level of employment of cast and crew who reside in	405
Ohio;	406
(9) A synopsis of the script;	407
(10) In the case of a motion picture, the shooting script;	408
(11) A creative elements list that includes the names of	409
the principal cast and crew and the producer and director;	410
(12) Documentation of financial ability to undertake and	411
complete the motion picture or Broadway theatrical production,	412
including documentation that shows that the company has secured	413
funding equal to at least fifty per cent of the total production	414
budget;	415
(13) Estimated value of the tax credit based upon total	416
budgeted eligible expenditures;	417
(14) Estimated amount of state and local taxes to be	418
generated in this state from the production;	419
(15) Estimated economic impact of the production in this	420
state;	421
(16) Any other information considered necessary by the	422
director.	423
Within ninety days after certification of a motion picture	424
or Broadway theatrical production as a tax credit-eligible	425
production, and any time thereafter upon the request of the	426
director, the production company shall present to the director	427
sufficient evidence of reviewable progress. If the production	428
company fails to present sufficient evidence, the director may	429

rescind the certification. If the production of a motion picture 430  
or Broadway theatrical production does not begin within ninety 431  
days after the date it is certified as a tax credit-eligible 432  
production, the director shall rescind the certification unless 433  
the director finds that the production company shows good cause 434  
for the delay, meaning that the production was delayed due to 435  
unforeseeable circumstances beyond the production company's 436  
control or due to action or inaction by a government agency. 437  
Upon rescission, the director shall notify the applicant that 438  
the certification has been rescinded. Nothing in this section 439  
prohibits an applicant whose tax credit-eligible production 440  
certification has been rescinded from submitting a subsequent 441  
application for certification. 442

(C) (1) A production company whose motion picture or 443  
Broadway theatrical production has been certified as a tax 444  
credit-eligible production may apply to the director of 445  
development on or after July 1, 2009, for a refundable credit 446  
against the tax imposed by section 5726.02, 5733.06, 5747.02, or 447  
5751.02 of the Revised Code. The director in consultation with 448  
the tax commissioner shall prescribe the form and manner of the 449  
application and the information or documentation required to be 450  
submitted with the application. 451

The credit is determined as follows: 452

(a) If the total budgeted eligible expenditures stated in 453  
the application submitted under division (B) of this section or 454  
the actual eligible expenditures as finally determined under 455  
division (D) of this section, whichever is least, is less than 456  
or equal to three hundred thousand dollars, no credit is 457  
allowed; 458

(b) If the total budgeted eligible expenditures stated in 459



the application submitted under division (B) of this section or 460  
the actual eligible expenditures as finally determined under 461  
division (D) of this section, whichever is least, is greater 462  
than three hundred thousand dollars, the credit equals thirty 463  
per cent of the least of such budgeted or actual eligible 464  
expenditure amounts. 465

(2) Except as provided in division (C) (4) of this section, 466  
if the director of development approves a production company's 467  
application for a credit, the director shall issue a tax credit 468  
certificate to the company. The director in consultation with 469  
the tax commissioner shall prescribe the form and manner of 470  
issuing certificates. The director shall assign a unique 471  
identifying number to each tax credit certificate and shall 472  
record the certificate in a register devised and maintained by 473  
the director for that purpose. The certificate shall state the 474  
amount of the eligible expenditures on which the credit is based 475  
and the amount of the credit. Upon the issuance of a 476  
certificate, the director shall certify to the tax commissioner 477  
the name of the production company to which the certificate was 478  
issued, the amount of eligible expenditures shown on the 479  
certificate, the amount of the credit, and any other information 480  
required by the rules adopted to administer this section. 481

(3) The amount of eligible expenditures for which a tax 482  
credit may be claimed is subject to inspection and examination 483  
by the tax commissioner or employees of the commissioner under 484  
section 5703.19 of the Revised Code and any other applicable 485  
law. Once the eligible expenditures are finally determined under 486  
section 5703.19 of the Revised Code and division (D) of this 487  
section, the credit amount is not subject to adjustment unless 488  
the director determines an error was committed in the 489  
computation of the credit amount. 490

(4) No tax credit certificate may be issued before the 491  
completion of the tax credit-eligible production. The amount of 492  
tax credit allowed per fiscal year shall not exceed the sum of 493  
(a) fifty million dollars, (b) the difference between the 494  
maximum credit amount for that fiscal year under section 122.852 495  
of the Revised Code and the amount the director of development 496  
elects to allow under this section pursuant to division ~~(D)(3)~~ 497  
(D)(1) of section 122.852 of the Revised Code, and (c) the 498  
difference between the maximum amount of credits that could have 499  
been awarded in the previous fiscal year under this section and 500  
the amount actually awarded. Out of that sum, five million 501  
dollars shall be reserved for Broadway theatrical productions, 502  
and the balance may be allowed for any tax credit-eligible 503  
production. For any fiscal year in which less than five million 504  
dollars of tax credits are allowed for Broadway theatrical 505  
productions, the amount of the five million dollars not allowed 506  
and added to the maximum annual amount for the following fiscal 507  
year shall be reserved for Broadway theatrical productions in 508  
the following fiscal year. 509

(5) The director shall review and approve applications for 510  
tax credits in two rounds each fiscal year. The first round of 511  
credits shall be awarded not later than the last day of July of 512  
the fiscal year, and the second round of credits shall be 513  
awarded not later than the last day of the ensuing January. The 514  
amount of credits awarded in the first round of applications 515  
each fiscal year shall not exceed one-half of the maximum 516  
allowance for the fiscal year calculated under division ~~(D)(4)~~ 517  
(C)(4) of this section, two million five hundred thousand 518  
dollars of which shall be reserved for Broadway theatrical 519  
productions. For each round, the director shall rank 520  
applications on the basis of the extent of positive economic 521

impact each tax credit-eligible production is likely to have in 522  
this state and the effect on developing a permanent workforce in 523  
motion picture or theatrical production industries in the state. 524  
For the purpose of such ranking, the director shall give 525  
priority to tax-credit eligible productions that are television 526  
series or miniseries due to the long-term commitment typically 527  
associated with such productions. The economic impact ranking 528  
shall be based on the production company's total expenditures in 529  
this state directly associated with the tax credit-eligible 530  
production. The effect on developing a permanent workforce in 531  
the motion picture or theatrical production industries shall be 532  
evaluated first by the number of new jobs created and second by 533  
amount of payroll added with respect to employees in this state. 534

The director shall approve productions in the order of 535  
their ranking, from those with the greatest positive economic 536  
impact and workforce development effect to those with the least 537  
positive economic impact and workforce development effect. 538

(D) A production company whose motion picture or Broadway 539  
theatrical production has been certified as a tax credit- 540  
eligible production shall engage, at the company's expense, an 541  
independent certified public accountant to examine the company's 542  
production, postproduction, and advertising and promotion 543  
expenditures to identify the expenditures that qualify as 544  
eligible expenditures. The certified public accountant shall 545  
issue a report to the company and to the director of development 546  
certifying the company's eligible expenditures and any other 547  
information required by the director. Upon receiving and 548  
examining the report, the director may disallow any expenditure 549  
the director determines is not an eligible expenditure. If the 550  
director disallows an expenditure, the director shall issue a 551  
written notice to the production company stating that the 552

expenditure is disallowed and the reason for the disallowance. 553  
Upon examination of the report and disallowance of any 554  
expenditures, the director shall determine finally the lesser of 555  
the total budgeted eligible expenditures stated in the 556  
application submitted under division (B) of this section or the 557  
actual eligible expenditures for the purpose of computing the 558  
amount of the credit. 559

(E) No credit shall be allowed under section 5726.55, 560  
5733.59, 5747.66, or 5751.54 of the Revised Code unless the 561  
director has reviewed the report and made the determination 562  
prescribed by division (D) of this section. 563

(F) This state reserves the right to refuse the use of 564  
this state's name in the credits of any tax credit-eligible 565  
motion picture production or program of any Broadway theatrical 566  
production. 567

(G) (1) The director of development in consultation with 568  
the tax commissioner shall adopt rules for the administration of 569  
this section, including rules setting forth and governing the 570  
criteria for determining whether a motion picture or Broadway 571  
theatrical production is a tax credit-eligible production; 572  
activities that constitute the production or postproduction of a 573  
motion picture or Broadway theatrical production; reporting 574  
sufficient evidence of reviewable progress; expenditures that 575  
qualify as eligible expenditures; a schedule and deadlines for 576  
applications to be submitted and reviewed; a competitive process 577  
for approving credits based on likely economic impact in this 578  
state and development of a permanent workforce in motion picture 579  
or theatrical production industries in this state; consideration 580  
of geographic distribution of credits; and implementation of the 581  
program described in division (H) of this section. The rules 582

shall be adopted under Chapter 119. of the Revised Code. 583

(2) To cover the administrative costs of the program, the 584  
director shall require each applicant to pay an application fee 585  
equal to the lesser of ten thousand dollars or one per cent of 586  
the estimated value of the tax credit as stated in the 587  
application. The fees collected shall be credited to the tax 588  
incentives operating fund created in section 122.174 of the 589  
Revised Code. All grants, gifts, fees, and contributions made to 590  
the director for marketing and promotion of the motion picture 591  
industry within this state shall also be credited to the fund. 592

(H) The director of development shall establish a program 593  
for the training of Ohio residents who are or wish to be 594  
employed in the film or multimedia industry. Under the program, 595  
the director shall: 596

(1) Certify individuals as film and multimedia trainees. 597  
In order to receive such a certification, an individual must be 598  
an Ohio resident, have participated in relevant on-the-job 599  
training or have completed a relevant training course approved 600  
by the director, and have met any other requirements established 601  
by the director. 602

(2) Accept applications from production companies that 603  
intend to hire and provide on-the-job training to one or more 604  
certified film and multimedia trainees who will be employed in 605  
the company's tax credit-eligible production; 606

(3) Upon completion of a tax-credit eligible production, 607  
and upon the receipt of any salary information and other 608  
documentation required by the director, authorize a 609  
reimbursement payment to each production company whose 610  
application was approved under division (H) (2) of this section. 611

The payment shall equal fifty per cent of the salaries paid to 612  
film and multimedia trainees employed in the production. 613

**Sec. 122.852.** (A) As used in this section: 614

(1) "Capital improvement project" means a project that 615  
consists of acquiring, constructing, rehabilitating, repairing, 616  
redeveloping, expanding, or improving facilities located, or 617  
equipment used in this state for production and postproduction 618  
of motion pictures or Broadway theatrical productions. 619

(2) "Qualified expenditures" means expenditures incurred 620  
by a production company after June 30, 2023, for goods and 621  
services purchased and consumed directly for a capital 622  
improvement project. "Qualified expenditures" include accounting 623  
or auditing expenditures incurred in connection with the report 624  
required by division (F) of this section if paid to an 625  
independent certified public accountant certified, or an 626  
accounting firm registered under Chapter 4701. of the Revised 627  
Code. "Qualified expenditures" do not include eligible 628  
expenditures for which a production company received a tax 629  
credit under section 122.85 of the Revised Code. 630

(3) "Certificate owner" means a production company to 631  
which a tax credit certificate is issued under division (H) of 632  
this section or a person to which all or part of a tax credit is 633  
transferred under division (I) of this section. 634

(4) "Production company," "eligible expenditures," "motion 635  
picture," and "Broadway theatrical production" have the same 636  
meanings as in section 122.85 of the Revised Code. 637

(B) For the purpose of encouraging and developing strong 638  
film and theater industries in this state, the director of 639  
development may award a refundable credit against the tax 640

imposed by section 5726.02, 5747.02, or 5751.02 of the Revised 641  
Code to a production company that completes a capital 642  
improvement project expected to have a positive economic impact 643  
in this state as a whole, or in any community in this state in 644  
which the facilities or equipment involved in the project are or 645  
will be located. A production company may apply to the director 646  
for a credit on a form and in the manner prescribed by rules 647  
adopted under division (J) of this section. An application may 648  
be submitted before, during, or after completion of the capital 649  
improvement project, but not sooner than July 1, 2024, and shall 650  
include all of the following information: 651

(1) The name, address, telephone number, and taxpayer 652  
identification number of the production company; 653

(2) A detailed description of the capital improvement 654  
project including the location of the facilities or equipment 655  
involved in the project and an explanation of how those 656  
facilities or equipment are intended to be used in the 657  
production or postproduction of motion pictures or Broadway 658  
theatrical productions in this state; 659

(3) (a) If the capital improvement project is complete at 660  
the time the application is submitted, a schedule documenting 661  
the progression of the project from its commencement to its 662  
completion; 663

(b) If the capital improvement project is not complete at 664  
the time the application is submitted, a schedule for the 665  
progression, completion, and, if applicable, commencement of the 666  
project. 667

(4) An estimate of the amount of the project's qualified 668  
expenditures that have been or will be incurred by the 669

production company and, if the project is not complete at the 670  
time the application is submitted, documentation of the 671  
company's financial ability to complete the project, including 672  
documentation that shows the company has secured funding, other 673  
than the tax credit authorized by this section, equal to at 674  
least fifty per cent of the total cost of the project; 675

(5) The estimated credit amount, which shall equal the 676  
lesser of five million dollars or twenty-five per cent of the 677  
production company's estimated qualified expenditures; 678

(6) The estimated economic impact of the capital 679  
improvement project in this state as a whole, and in any 680  
community in this state in which the facilities or equipment 681  
involved in the project are or will be located; 682

(7) Any other information considered necessary by the 683  
director. 684

(C) The director shall review, evaluate, and approve 685  
applications in one round per fiscal year. For each round, the 686  
director shall rank applications on the basis of the capital 687  
improvement project's likely positive economic impact and effect 688  
on developing a permanent workforce in motion picture or 689  
theatrical production industries in the state as a whole, and in 690  
any community in this state in which the facilities or equipment 691  
involved in the project are or will be located. The effect on 692  
developing a permanent workforce in the motion picture or 693  
theatrical production industries shall be evaluated first by the 694  
number of new jobs created and second by amount of payroll added 695  
with respect to employees in this state. Subject to division (D) 696  
(2) of this section, the director shall approve applications in 697  
the order of their ranking, from those with the greatest 698  
positive economic impact and workforce development effect to 699



those with the least positive economic impact and workforce 700  
development effect. The director shall not approve an 701  
application or issue a tax credit certificate for a capital 702  
improvement project that is not likely to have a positive 703  
economic impact or workforce development impact in either the 704  
state as a whole, or any community in this state in which the 705  
facilities or equipment involved in the project are or will be 706  
located. 707

(D) (1) The director shall not approve more than twenty- 708  
five million dollars in estimated tax credits in total per 709  
fiscal year provided that, for any fiscal year in which the 710  
amount of estimated credits approved under this section is less 711  
than the maximum annual amount, the amount not approved for that 712  
fiscal year shall be added to the maximum annual amount that may 713  
be approved for the following fiscal year. 714

If the director rescinds approval of a capital improvement 715  
project under division (E) (2) of this section, the estimated 716  
credit amount attributed to that project shall be added back to 717  
the maximum total annual credit amount for that fiscal year. If 718  
the actual credit amount computed under division (H) of this 719  
section is less than the estimated credit amount approved by the 720  
director, the difference shall be added back to the maximum 721  
total annual credit amount for that fiscal year. 722

In any fiscal year, the director may reduce the maximum 723  
amount calculated under division (D) (1) of this section and 724  
increase the maximum amount calculated under division ~~(D) (4)~~ (C) 725  
(4) of section 122.85 of the Revised Code by the amount of that 726  
reduction. 727

(2) The director shall not approve more than five million 728  
dollars in estimated tax credits per fiscal year for capital 729

improvement projects located in any single county. 730

(E) (1) Within ninety days after the director of 731  
development approves a capital improvement project that was not 732  
complete at the time of the production company's application, 733  
the production company shall submit sufficient evidence of 734  
reviewable progress to the director. The director may request 735  
additional updates from the production company regarding the 736  
progression of the project as often as the director considers 737  
necessary until the project is complete or approval of the 738  
project is rescinded. The production company shall respond to 739  
each such request within thirty days. 740

(2) The director may rescind approval of a capital 741  
improvement project if the production company fails to timely 742  
submit evidence of reviewable progress or respond to the 743  
director's request for a project update, as required by division 744  
(E) (1) of this section, or if the director determines that the 745  
progression of the project is significantly behind the schedule 746  
submitted in the tax credit application. The director shall 747  
rescind approval of a project that does not begin within ninety 748  
days after the date the application is approved unless the 749  
production company shows good cause for the delay, meaning that 750  
the project was delayed due to unforeseeable circumstances 751  
beyond the production company's control or due to action or 752  
inaction by a government agency. 753

(3) The director shall notify the production company upon 754  
rescinding approval of a capital improvement project. Nothing in 755  
this section prohibits the production company from reapplying 756  
for approval of the same capital improvement project. 757

(F) (1) A production company whose capital improvement 758  
project is approved by the director of development shall engage, 759

at the company's expense, an independent certified public 760  
accountant to examine the company's qualified expenditures. 761  
Within ninety days after the director approves the project or 762  
within ninety days after a project approved by the director is 763  
complete, whichever is later, the certified public accountant 764  
shall issue a report to the company and to the director that 765  
includes all of the following: 766

(a) The amount of the company's actual qualified 767  
expenditures; 768

(b) Completed copies of all accounting and auditing forms 769  
required by the director in connection with the capital 770  
improvement project; 771

(c) An itemized review of all contract and expense items 772  
of ten thousand dollars or more that are reported as qualified 773  
expenditures; 774

(d) An itemized review of at least one-half of the 775  
contract and expense items of less than ten thousand dollars 776  
that are reported as qualified expenditures, both in terms of 777  
the total number of such contracts and items and the total 778  
amount of qualified expenditures reported for such contracts and 779  
items; 780

(e) Certification that all goods and services reported as 781  
qualified expenditures were purchased and consumed in this 782  
state. 783

(2) Upon receiving and examining the report, the director 784  
may disallow any expenditure the director determines is not a 785  
qualified expenditure. If the director disallows an expenditure, 786  
the director shall issue a written notice to the production 787  
company stating that the expenditure is disallowed and the 788

reason for the disallowance. Upon examination of the report and 789  
disallowance of any expenditures, the director shall determine 790  
the production company's actual qualified expenditures for the 791  
purpose of computing the amount of the credit. 792

(3) Qualified expenditures reported by the production 793  
company are subject to inspection and examination by the tax 794  
commissioner or employees of the commissioner under section 795  
5703.19 of the Revised Code and any other applicable law. Once 796  
the qualified expenditures are finally determined under division 797  
(F) (2) of this section, the credit amount is not subject to 798  
adjustment unless the director determines an error was committed 799  
in the computation of the credit amount. 800

(G) After reviewing the report and making the 801  
determination prescribed by division (F) of this section, the 802  
director of development shall issue a tax credit certificate to 803  
the production company. The director, in consultation with the 804  
tax commissioner, shall prescribe the form and manner of issuing 805  
certificates. The director shall assign a unique identifying 806  
number to each tax credit certificate and shall record the 807  
certificate in a register devised and maintained by the director 808  
for that purpose. The certificate shall state the amount of the 809  
credit and the amount of the qualified expenditures upon which 810  
the credit is based. Upon issuance of a certificate, the 811  
director shall certify to the tax commissioner the name of the 812  
production company to which the certificate was issued, the 813  
amount of qualified expenditures shown on the certificate, the 814  
amount of the credit, and any other information required by the 815  
rules adopted to administer this section. 816

(H) The credit amount stated on the tax credit certificate 817  
shall equal the lesser of the following: 818

(1) Twenty-five per cent of the production company's 819  
actual qualified expenditures, as determined by the director of 820  
development under division (F) of this section; 821

(2) The estimated credit amount specified in the 822  
production company's tax credit application under division (B) 823  
(5) of this section; 824

(3) Five million dollars. 825

(I) (1) A production company to which a tax credit 826  
certificate is issued under division (H) of this section may 827  
transfer the authority to claim all or a portion of the amount 828  
of the tax credit the production company is authorized to claim 829  
pursuant to that certificate under section 5726.59, 5747.67, or 830  
5751.55 of the Revised Code to one or more other persons. Within 831  
thirty days after a transfer under this division, the production 832  
company shall submit the following information to the director 833  
of development, on a form prescribed by the director: 834

(a) Information necessary for the director to identify the 835  
certificate that is the basis for the transfer; 836

(b) The portion or amount of the tax credit transferred to 837  
each transferee; 838

(c) The portion or amount of the tax credit that the 839  
production company retains the authority to claim; 840

(d) The tax identification number of each transferee; 841

(e) The date of the transfer; 842

(f) Any other information required by the director; 843

(g) Any information required by the tax commissioner. 844

The director shall deliver a copy of any submission 845

received under division (I) (1) of this section to the tax 846  
commissioner. 847

(2) A transferee may not claim a credit under section 848  
5726.59, 5747.67, or 5751.55 of the Revised Code unless and 849  
until the transferring production company complies with division 850  
(I) (1) of this section. A transferee may claim the transferred 851  
amount of any credit or portion of a credit for the same taxable 852  
year or tax period for which the transferring production company 853  
was authorized to claim the credit or portion of a credit 854  
pursuant to the certificate. A production company shall make no 855  
transfer under division (I) (1) of this section after the last 856  
day of the tax period or taxable year for which the production 857  
company is required to claim the credit pursuant to the 858  
certificate. 859

A production company may make not more than one transfer 860  
under division (I) (1) of this section for each tax credit 861  
certificate, but pursuant to that transaction, may allocate the 862  
authority to claim a portion of the credit to more than one 863  
transferee. A production company may not authorize more than one 864  
transferee to claim the same portion of a credit. No transferee 865  
may transfer the right to claim the credit to another person. 866

(J) The director of development, in consultation with the 867  
tax commissioner, shall adopt rules in accordance with Chapter 868  
119. of the Revised Code for the administration of this section, 869  
including rules setting forth and governing the criteria for 870  
reporting sufficient evidence of reviewable progress; 871  
expenditures that are qualified expenditures; a schedule and 872  
deadlines for applications to be submitted and reviewed; a 873  
competitive process for approving credits based on likely 874  
economic impact and development of a permanent workforce in 875

motion picture or theatrical production industries; and 876  
consideration of geographic distribution of credits. 877

To cover the administrative costs of the program, the 878  
director shall require each applicant to pay an application fee 879  
equal to the lesser of ten thousand dollars or one per cent of 880  
the estimated value of the tax credit as stated in the 881  
application. The fees collected shall be credited to the tax 882  
incentives operating fund created in section 122.174 of the 883  
Revised Code. 884

**Sec. 128.54.** (A) (1) For the purpose of receiving, 885  
distributing, and accounting for amounts received from the 886  
wireless 9-1-1 charges imposed under section 128.40 of the 887  
Revised Code and the next generation 9-1-1 access fees imposed 888  
under sections 128.41 and 128.42 of the Revised Code, the 889  
following funds are created in the state treasury: 890

- (a) The 9-1-1 government assistance fund; 891
- (b) The 9-1-1 administrative fund; 892
- (c) The 9-1-1 program fund; 893
- (d) The next generation 9-1-1 fund. 894

(2) Amounts remitted under section 128.46 of the Revised 895  
Code shall be paid to the treasurer of state for deposit as 896  
follows: 897

- (a) Seventy-two per cent to the 9-1-1 government 898  
assistance fund. All interest earned on the 9-1-1 government 899  
assistance fund shall be credited to the fund. 900
- (b) One per cent to the 9-1-1 administrative fund; 901
- (c) Two per cent to the 9-1-1 program fund; 902

(d) Twenty-five per cent to the next generation 9-1-1 fund. 903  
904

(3) The tax commissioner shall use the 9-1-1 administrative fund to defray the costs incurred in carrying out this chapter. 905  
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907

(4) The steering committee shall use the 9-1-1 program fund to defray the costs incurred by the steering committee in carrying out this chapter. 908  
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910

(5) Annually, the tax commissioner, after paying administrative costs under division (A) (3) of this section, shall transfer any excess remaining in the 9-1-1 administrative fund to the next generation 9-1-1 fund, created under this section. 911  
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(B) At the direction of the steering committee, the tax commissioner shall transfer the funds remaining in the 9-1-1 government assistance fund to the credit of the next generation 9-1-1 fund. All interest earned on the next generation 9-1-1 fund shall be credited to the fund. 916  
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(C) From the ~~9-1-1 government assistance fund~~funds created in division (A) (1) of this section, the director of budget and management shall, as funds are available, transfer to the tax refund fund, created under section 5703.052 of the Revised Code, amounts equal to the refunds certified by the tax commissioner under division (D) of section 128.47 of the Revised Code, in the same percentage as the certified refund amounts were deposited in those funds as specified in division (A) (2) of this section. 921  
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(D) The department of administrative services may move funds between the next generation 9-1-1 fund and the 9-1-1 government assistance fund to ensure funding remains sustainable 929  
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931



for both funds. 932

**Sec. 135.143.** (A) The treasurer of state may invest or 933  
execute transactions for any part or all of the interim funds of 934  
the state in the following classifications of obligations: 935

(1) United States treasury bills, notes, bonds, or any 936  
other obligations or securities issued by the United States 937  
treasury or any other obligation guaranteed as to principal and 938  
interest by the United States; 939

(2) Bonds, notes, debentures, or any other obligations or 940  
securities issued by any federal government agency or 941  
instrumentality; 942

(3) (a) Bonds, notes, and other obligations of the state of 943  
Ohio, including, but not limited to, any obligations issued by 944  
the treasurer of state, the Ohio public facilities commission, 945  
the Ohio housing finance agency, the Ohio water development 946  
authority, the Ohio turnpike infrastructure commission, the Ohio 947  
higher educational facility commission, and state institutions 948  
of higher education as defined in section 3345.011 of the 949  
Revised Code; 950

(b) Bonds, notes, and other obligations of any state or 951  
political subdivision thereof rated in the three highest 952  
categories by at least one nationally recognized statistical 953  
rating organization and purchased through a registered 954  
securities broker or dealer, provided the treasurer of state is 955  
not the sole purchaser of the bonds, notes, or other obligations 956  
at original issuance. 957

(4) (a) Written repurchase agreements with any eligible 958  
Ohio financial institution that is a member of the federal 959  
reserve system or federal home loan bank, any registered United 960

States government securities dealer, or any counterparty rated 961  
in one of the three highest categories by at least one 962  
nationally recognized statistical rating organization or 963  
otherwise determined by the treasurer of state to have adequate 964  
capital and liquidity, under the terms of which agreement the 965  
treasurer of state purchases and the eligible financial 966  
institution, dealer, or counterparty agrees unconditionally to 967  
repurchase any of the securities that are listed in division (A) 968  
(1), (2), (3), (6), or (11) of this section. The market value of 969  
securities subject to these transactions must exceed the 970  
principal value of the repurchase agreement by an amount 971  
specified by the treasurer of state, and the securities must be 972  
delivered into the custody of the treasurer of state or the 973  
qualified trustee or agent designated by the treasurer of state. 974  
The agreement shall contain the requirement that for each 975  
transaction pursuant to the agreement, the participating 976  
institution, dealer, or counterparty shall provide all of the 977  
following information: 978

(i) The par value of the securities; 979

(ii) The type, rate, and maturity date of the securities; 980

(iii) A numerical identifier generally accepted in the 981  
securities industry that designates the securities. 982

(b) The treasurer of state also may sell any securities, 983  
listed in division (A)(1), (2), (6), or (11) of this section, 984  
regardless of maturity or time of redemption of the securities, 985  
under the same terms and conditions for repurchase, provided 986  
that the securities have been fully paid for and are owned by 987  
the treasurer of state at the time of the sale. 988

(c) For purposes of division (A)(4) of this section, the 989

treasurer of state shall only buy or sell securities listed in 990  
division (A) (11) of this section issued by entities that are 991  
organized under the laws of this state, any other state, or the 992  
United States. 993

(5) Securities lending agreements with any eligible 994  
financial institution that is a member of the federal reserve 995  
system or federal home loan bank or any recognized United States 996  
government securities dealer, under the terms of which 997  
agreements the treasurer of state lends securities and the 998  
eligible financial institution or dealer agrees to 999  
simultaneously exchange similar securities or cash, equal value 1000  
for equal value. 1001

Securities and cash received as collateral for a 1002  
securities lending agreement are not interim funds of the state. 1003  
The investment of cash collateral received pursuant to a 1004  
securities lending agreement may be invested only in such 1005  
instruments specified by the treasurer of state in accordance 1006  
with a written investment policy. 1007

(6) Various forms of commercial paper issued by any entity 1008  
that is organized under the laws of the United States or a 1009  
state, which notes are rated in the two highest categories by 1010  
two nationally recognized statistical rating organizations, 1011  
provided that the total amount invested under this section in 1012  
any commercial paper at any time shall not exceed forty per cent 1013  
of the state's total average portfolio, as determined and 1014  
calculated by the treasurer of state; 1015

(7) Bankers acceptances, maturing in two hundred seventy 1016  
days or less, provided that the total amount invested in bankers 1017  
acceptances at any time shall not exceed ten per cent of the 1018  
state's total average portfolio, as determined and calculated by 1019

the treasurer of state; 1020

(8) Certificates of deposit, savings accounts, or deposit 1021  
accounts in eligible institutions applying for interim moneys as 1022  
provided in section 135.08 of the Revised Code, including linked 1023  
deposits as ~~provided in sections~~ authorized under section 135.61 1024  
~~to 135.66~~ of the Revised Code; 1025

(9) Negotiable certificates of deposit denominated in 1026  
United States dollars issued by a nationally or state-chartered 1027  
bank, a savings association or a federal savings association, a 1028  
state or federal credit union, or a federally licensed or state- 1029  
licensed branch of a foreign bank, which are rated in the two 1030  
highest categories by two nationally recognized statistical 1031  
rating organizations, provided that the total amount invested 1032  
under this section in negotiable certificates of deposit at any 1033  
time shall not exceed twenty-five per cent of the state's total 1034  
average portfolio, as determined and calculated by the treasurer 1035  
of state. Interim funds invested in accordance with division (A) 1036  
(9) of this section are not limited to institutions applying for 1037  
interim moneys under section 135.08 of the Revised Code, nor are 1038  
they subject to any pledging requirements described in sections 1039  
135.18, 135.181, or 135.182 of the Revised Code. 1040

(10) The state treasurer's investment pool authorized 1041  
under section 135.45 of the Revised Code; 1042

(11) Debt interests, other than commercial paper described 1043  
in division (A) (6) of this section, rated in the three highest 1044  
categories by two nationally recognized statistical rating 1045  
organizations and issued by entities that are organized under 1046  
the laws of the United States or a state, or issued by foreign 1047  
nations diplomatically recognized by the United States 1048  
government, or any instrument based on, derived from, or related 1049

to such interests, provided that: 1050

(a) The investments in debt interests other than 1051  
commercial paper, when added to the investment in written 1052  
repurchase agreements for securities listed in division (A) (3) 1053  
or (11) of this section, shall not exceed in the aggregate 1054  
twenty-five per cent of the state's portfolio. 1055

(b) The investments in debt interests issued by foreign 1056  
nations shall not exceed in the aggregate two per cent of the 1057  
state's portfolio. 1058

The treasurer of state shall invest under division (A) (11) 1059  
of this section in a debt interest issued by a foreign nation 1060  
only if the debt interest is backed by the full faith and credit 1061  
of that foreign nation, and provided that all interest and 1062  
principal shall be denominated and payable in United States 1063  
funds. 1064

(c) When added to the investment in commercial paper and 1065  
negotiable certificates of deposit, the investments in the debt 1066  
interests of a single issuer shall not exceed in the aggregate 1067  
five per cent of the state's portfolio. 1068

(d) For purposes of division (A) (11) of this section, a 1069  
debt interest is rated in the three highest categories by two 1070  
nationally recognized statistical rating organizations if either 1071  
the debt interest itself or the issuer of the debt interest is 1072  
rated, or is implicitly rated, in the three highest categories 1073  
by two nationally recognized statistical rating organizations. 1074

(e) For purposes of division (A) (11) of this section, the 1075  
"state's portfolio" means the state's total average portfolio, 1076  
as determined and calculated by the treasurer of state. 1077

(12) No-load money market mutual funds rated in the 1078

highest category by one nationally recognized statistical rating 1079  
organization or consisting exclusively of obligations described 1080  
in division (A) (1), (2), or (6) of this section and repurchase 1081  
agreements secured by such obligations; 1082

(13) Obligations issued by, or on behalf of, an Ohio 1083  
political subdivision under Chapter 133. of the Revised Code or 1084  
Section 12 of Article XVIII, Ohio Constitution, and identified 1085  
in an agreement described in division (G) of this section; 1086

(14) Obligations issued by the state of Ohio, any 1087  
political subdivision thereof, or by or on behalf of any 1088  
nonprofit corporation or association doing business in this 1089  
state rated in the four highest categories by at least one 1090  
nationally recognized statistical rating organization and 1091  
identified in an agreement described in division (K) of this 1092  
section. 1093

(B) On or before the tenth day of each month, the 1094  
treasurer of state shall notify the state board of deposit that 1095  
the following reports pertaining to the immediately preceding 1096  
month have been posted to the web site maintained by the 1097  
treasurer of state: 1098

(1) The daily ledger report of state funds prepared in 1099  
accordance with section 113.13 of the Revised Code; 1100

(2) The monthly portfolio report detailing the current 1101  
inventory of all investments and deposits held within the 1102  
classification of interim moneys; 1103

(3) The monthly activity report within the classification 1104  
of interim moneys summarized by type of investment or deposit. 1105

In the event the state board of deposit does not concur in 1106  
such classification or in the investments or deposits made under 1107

this section, the board may order the treasurer of state to sell 1108  
or liquidate any of the investments or deposits, and any such 1109  
order shall specifically describe the investments or deposits 1110  
and fix the date upon which they are to be sold or liquidated. 1111  
Investments or deposits so ordered to be sold or liquidated 1112  
shall be sold or liquidated for cash by the treasurer of state 1113  
on the date fixed in such order at the then current market 1114  
price. Neither the treasurer of state nor the members of the 1115  
state board of deposit shall be held accountable for any loss 1116  
occasioned by sales or liquidations of investments or deposits 1117  
at prices lower than their cost. Any loss or expense incurred in 1118  
making these sales or liquidations is payable as other expenses 1119  
of the treasurer's office. 1120

(C) If any securities or obligations invested in by the 1121  
treasurer of state pursuant to this section are registrable 1122  
either as to principal or interest, or both, such securities or 1123  
obligations shall be registered in the name of the treasurer of 1124  
state. 1125

(D) The treasurer of state is responsible for the 1126  
safekeeping of all securities or obligations under this section. 1127  
Any such securities or obligations may be deposited for 1128  
safekeeping as provided in section 113.05 of the Revised Code. 1129

(E) Interest earned on any investments or deposits 1130  
authorized by this section shall be collected by the treasurer 1131  
of state and credited by the treasurer of state to the proper 1132  
fund of the state. 1133

(F) Whenever investments or deposits acquired under this 1134  
section mature and become due and payable, the treasurer of 1135  
state shall present them for payment according to their tenor, 1136  
and shall collect the moneys payable thereon. The moneys so 1137

collected shall be treated as public moneys subject to sections 1138  
135.01 to 135.21 of the Revised Code. 1139

(G) The treasurer of state and any entity issuing 1140  
obligations referred to in division (A)(13) of this section, 1141  
which obligations mature within one year from the original date 1142  
of issuance, may enter into an agreement providing for: 1143

(1) The purchase of those obligations by the treasurer of 1144  
state on terms and subject to conditions set forth in the 1145  
agreement; 1146

(2) The payment to the treasurer of state of a reasonable 1147  
fee as consideration for the agreement of the treasurer of state 1148  
to purchase those obligations; provided, however, that the 1149  
treasurer of state shall not be authorized to enter into any 1150  
such agreement with a board of education of a school district 1151  
that has an outstanding obligation with respect to a loan 1152  
received under authority of section 3313.483 of the Revised 1153  
Code. 1154

(H) For purposes of division (G) of this section, a fee 1155  
shall not be considered reasonable unless it is set to recover 1156  
only the direct costs, a reasonable estimate of the indirect 1157  
costs associated with the purchasing of obligations under 1158  
division (G) of this section and any reselling of the 1159  
obligations or any interest in the obligations, including 1160  
interests in a fund comprised of the obligations, and the 1161  
administration thereof. No money from the general revenue fund 1162  
shall be used to subsidize the purchase or resale of these 1163  
obligations. 1164

(I) All money collected by the treasurer of state from the 1165  
fee imposed by division (G) of this section shall be deposited 1166



to the credit of the state political subdivision obligations 1167  
fund, which is hereby created in the state treasury. Money 1168  
credited to the fund shall be used solely to pay the treasurer 1169  
of state's direct and indirect costs associated with purchasing 1170  
and reselling obligations under division (G) of this section. 1171

(J) As used in this section, "political subdivision" means 1172  
a county, township, municipal corporation, school district, or 1173  
other body corporate and politic responsible for governmental 1174  
activities in a geographic area smaller than that of the state. 1175

(K) (1) The treasurer of state and any entity issuing 1176  
obligations referred to in division (A) (14) of this section, 1177  
which obligations require a conditional liquidity requirement, 1178  
may enter into an agreement providing for the following: 1179

(a) The purchase of the obligations by the treasurer of 1180  
state on terms and subject to conditions set forth in the 1181  
agreement; 1182

(b) Payment to the treasurer of state of a fee as 1183  
consideration for the agreement of the treasurer of state to 1184  
purchase the obligations. 1185

(2) The treasurer of state shall not enter into agreements 1186  
under division (K) (1) of this section for obligations that, in 1187  
the aggregate, exceed ten per cent of the state's total average 1188  
portfolio, as determined and calculated by the treasurer of 1189  
state. 1190

(3) For purposes of division (A) (14) of this section, an 1191  
obligation is rated in the four highest categories by at least 1192  
one nationally recognized statistical rating organization if 1193  
either the debt interest itself or the obligor of the debt 1194  
interest is rated in the four highest categories by at least one 1195

nationally recognized statistical rating organization. 1196

(4) All money collected by the treasurer of state from the 1197  
fee imposed by division (K) of this section shall be deposited 1198  
to the credit of the state securities tender program fund, which 1199  
is hereby created in the state treasury. The amount of income 1200  
from the state securities tender program credited to the state 1201  
securities tender program fund shall not exceed one per cent of 1202  
the average par value of obligations subject to agreements under 1203  
division (K) (1) of this section. All other such income shall be 1204  
credited to the general revenue fund. The treasurer of state may 1205  
use the state securities tender program fund solely for 1206  
operations of the office of the treasurer of state. 1207

(L) (1) The treasurer of state and a state university or 1208  
college issuing obligations under section 3345.12 of the Revised 1209  
Code may enter into an agreement providing for the following: 1210

(a) The purchase of those obligations by the treasurer of 1211  
state pursuant to division (A) (3) (a) of this section on terms 1212  
and subject to conditions set forth in the agreement; 1213

(b) The department of higher education to withhold, in the 1214  
event the state university or college does not pay bond service 1215  
charges on the obligations when due, appropriated funds 1216  
allocated to the state university or college in an amount 1217  
sufficient to pay bond service charges on the obligations, less 1218  
any amounts deposited for that purpose under the bond 1219  
proceedings. Upon the request of the treasurer of state, the 1220  
department of higher education shall promptly pay to the 1221  
treasurer of state the amounts withheld. 1222

(2) For purposes of division (L) (1) of this section, 1223  
"obligations," "state university or college," "bond service 1224

charges," and "bond proceedings" have the same meanings as in 1225  
section 3345.12 of the Revised Code. 1226

**Sec. 135.45.** (A) Subject to division (B) of this section, 1227  
a treasurer, governing board, or investing authority of a 1228  
subdivision may pay public moneys of the subdivision into the 1229  
Ohio subdivision's fund, which may be established in the custody 1230  
of the treasurer of state. The treasurer of state shall invest 1231  
the moneys in the fund in separately managed accounts and pooled 1232  
accounts, including the state treasurer's investment pool, in 1233  
the same manner, in the same types of instruments, and subject 1234  
to the same limitations provided for the deposit and investment 1235  
of interim moneys of the state, except that the fund shall not 1236  
be invested in the linked deposits authorized under ~~sections~~ 1237  
section 135.61 to 135.66 of the Revised Code. 1238

(B) (1) On and after July 1, 1997, a treasurer, governing 1239  
board, or investing authority of a subdivision that has not 1240  
entered into an agreement with the treasurer of state under 1241  
division (C) of this section shall not invest public moneys of 1242  
the subdivision in a pooled account of the Ohio subdivision's 1243  
fund under division (B) (6) of section 135.14 of the Revised Code 1244  
or division (A) (6) of section 135.35 of the Revised Code if the 1245  
pool does not maintain the highest letter or numerical rating 1246  
provided by at least one nationally recognized statistical 1247  
rating organization. 1248

(2) Upon receipt of notice that the pool does not maintain 1249  
the highest letter or numerical rating required under division 1250  
(B) (1) of this section, the treasurer of state shall have ninety 1251  
days to obtain the required highest letter or numerical rating. 1252  
If the treasurer of state fails to obtain the required highest 1253  
letter or numerical rating, the treasurer of state shall have an 1254

additional one hundred eighty days to develop a plan to dissolve 1255  
the pool. The plan shall include reasonable standards for the 1256  
equitable return of public moneys in the pool to those 1257  
subdivisions participating in the pool. 1258

(3) Treasurers, governing boards, or investing authorities 1259  
of subdivisions participating in the pool shall not be required 1260  
to divest in the pool during the initial one hundred eighty days 1261  
following the treasurer of state's receipt of notice under 1262  
division (B) (2) of this section. 1263

(C) A treasurer, governing board, or investing authority 1264  
of a subdivision that wishes to invest public moneys of the 1265  
subdivision in a separately managed account or pooled account of 1266  
the Ohio subdivision's fund may enter into an agreement with the 1267  
treasurer of state that sets forth the manner in which the money 1268  
is to be invested. The treasurer of state shall invest the 1269  
moneys in accordance with the agreement, subject to the 1270  
limitations set forth in division (A) of this section. For 1271  
purposes of this division, the limitation on investments in debt 1272  
interests provided in division (A) (11) (a) of section 135.143 of 1273  
the Revised Code shall not apply to a subdivision's excess 1274  
reserves. 1275

(D) The treasurer of state shall adopt such rules as are 1276  
necessary for the implementation of this section, including the 1277  
efficient administration of and accounting for the separately 1278  
managed accounts and pooled accounts, including the state 1279  
treasurer's investment pool, and the specification of minimum 1280  
amounts that may be paid into such pools and minimum periods of 1281  
time for which such payments shall be retained in the pools. The 1282  
rules shall provide for the administrative expenses of the 1283  
separately managed accounts and pooled accounts, including the 1284

state treasurer's investment pool, to be paid from the earnings 1285  
and for the interest earnings in excess of such expenses to be 1286  
credited to the several treasurers, governing boards, and 1287  
investing authorities participating in a pool in a manner which 1288  
equitably reflects the differing amounts of their respective 1289  
investments in the pool and the differing periods of time for 1290  
which such amounts are in the pool. 1291

(E) The treasurer of state shall give bond with sufficient 1292  
sureties, payable to the treasurers, governing boards, and 1293  
investing authorities of subdivisions participating in the fund, 1294  
for the benefit of the subdivisions whose moneys are paid into 1295  
the fund for investment, in the total penal sum of two hundred 1296  
fifty thousand dollars, conditioned for the faithful discharge 1297  
of the treasurer of state's duties in relation to the fund. 1298

(F) The treasurer of state and the treasurer of state's 1299  
bonders or surety are liable for the loss of any interim moneys 1300  
of the state and subdivisions invested under this section to the 1301  
same extent the treasurer of state and the treasurer of state's 1302  
bonders or surety are liable for the loss of public moneys under 1303  
section 135.19 of the Revised Code. 1304

(G) As used in this section: 1305

(1) "Interim moneys" and "governing board" have the same 1306  
meanings as in section 135.01 of the Revised Code. 1307

(2) (a) "Subdivision" has the same meaning as in section 1308  
135.01 of the Revised Code, but also includes a county, a 1309  
municipal corporation that has adopted a charter under Article 1310  
XVIII, Ohio Constitution, or any government entity for which the 1311  
fund is a permissible investment. 1312

(b) "Public moneys of a subdivision" has the same meaning 1313

as in section 135.01 of the Revised Code, but also includes 1314  
"public moneys" as defined in section 135.31 of the Revised 1315  
Code, and funds held in the custody of the treasurer of state 1316  
notwithstanding any limitations on the permissible investments 1317  
of such funds. 1318

(3) "Treasurer" has the same meaning as in sections 135.01 1319  
and 135.31 of the Revised Code. 1320

(4) "Investing authority" has the same meaning as in 1321  
section 135.31 of the Revised Code. 1322

(5) "Excess reserves" means the amount of a subdivision's 1323  
public moneys that exceed the average of a subdivision's annual 1324  
operating expenses in the immediately preceding three fiscal 1325  
years. 1326

**Sec. 135.61.** (A) For the purposes of this section: 1327

(1) "Eligible borrower," "eligible credit union," and 1328  
"eligible lending institution" have the same meanings as in 1329  
section 135.62 of the Revised Code. 1330

(2) "Eligible participant" and "eligible savings 1331  
institution" have the same meanings as in section 135.70 of the 1332  
Revised Code. 1333

(B) The treasurer of state may invest in linked deposits 1334  
under ~~this chapter~~ sections 135.61 to 135.66 and 135.70 to 135.71 1335  
of the Revised Code, provided that at the time any such linked 1336  
deposits are placed, purchased, or designated, the combined 1337  
amount of investments of public money of the state in linked 1338  
deposits of any kind is not more than twelve per cent of the 1339  
state's total average investment portfolio, as determined by the 1340  
treasurer of state. When deciding whether to invest in any 1341  
linked deposits, the treasurer of state shall give priority to 1342

the investment, liquidity, and cash flow needs of the state. 1343

~~(B)~~ (C) The treasurer of state may, in accordance with 1344  
section 111.15 of the Revised Code, adopt rules necessary for 1345  
the implementation and administration of linked deposits ~~under~~ 1346  
authorized by this chapter section, including, but not limited 1347  
to, the manner in which an eligible lending institution, ~~as~~ 1348  
~~defined in section 135.62 of the Revised Code~~, or eligible 1349  
savings institution, ~~as defined in section 135.70 of the Revised~~ 1350  
~~Code~~, is designated, and the manner in which linked deposits are 1351  
placed, purchased, designated, held, and collateralized. 1352

~~(C)~~ (D) Notwithstanding any contrary provision of the 1353  
Revised Code, the treasurer of state may require an eligible 1354  
credit union, ~~as defined in section 135.62 of the Revised Code~~, 1355  
that holds linked deposits authorized under this ~~chapter~~ section 1356  
to pay interest at a rate not lower than the product of the 1357  
~~prevailing~~ interest rate set in the deposit agreement, as 1358  
required by sections 135.623 and 135.703 of the Revised Code, 1359  
multiplied by the sum of one plus the treasurer of state's 1360  
assessment rate. The treasurer of state may, in accordance with 1361  
section 119.03 of the Revised Code, adopt rules necessary for 1362  
the implementation of this division. 1363

(E) (1) Records of the treasurer of state, an eligible 1364  
lending institution, or an eligible savings institution are not 1365  
public records within the meaning of section 149.43 of the 1366  
Revised Code if any of the following apply: 1367

(a) The record is provided by an eligible borrower to an 1368  
eligible lending institution, or by an eligible participant to 1369  
an eligible savings institution, to obtain a financial service 1370  
or product from such institution. 1371

(b) The record results from a transaction between the 1372  
eligible borrower and the eligible lending institution, or the 1373  
eligible participant and the eligible savings institution, 1374  
involving a financial product or service. 1375

(c) An eligible lending institution or eligible savings 1376  
institution otherwise obtains the record about an eligible 1377  
borrower or eligible participant in connection with providing a 1378  
financial product or service. 1379

(2) The records specified in division (E)(1) of this 1380  
section may include names, addresses, telephone numbers, social 1381  
security numbers, income, credit scores, information obtained 1382  
through cookies and other internet collection devices, loan 1383  
amounts, contributors to a linked deposit savings account, and 1384  
amounts contributed to, earned by, or distributed from a linked 1385  
deposit savings account. 1386

**Sec. 135.63.** (A) The general assembly finds that 1387  
strengthening families across Ohio is critical toward ensuring 1388  
the long-term prosperity of the state. However, the upfront 1389  
financial costs associated with adoption often deter families 1390  
from pursuing the adoption process. Accordingly, it is declared 1391  
to be the public policy of the state through the adoption linked 1392  
deposit program to create the availability of reduced rate loans 1393  
to reduce the financial burden of adoption and to strengthen 1394  
families in this state. 1395

(B) An eligible borrower for the adoption linked deposit 1396  
program is an individual who is a resident of this state and to 1397  
whom either of the following applies: 1398

(1) The individual completes a home study pursuant to 1399  
section 3107.031 of the Revised Code and is approved to adopt. 1400



(2) The individual is pursuing an adoption through the 1401  
public foster care system and meets the requirements set by the 1402  
department of ~~job and family services~~children and youth. 1403

(C) An eligible lending institution for the adoption 1404  
linked deposit program must be able to make secured or unsecured 1405  
personal loans. 1406

(D) An eligible borrower shall certify on the loan 1407  
application that the reduced rate loan will be used exclusively 1408  
to pay for qualifying adoption expenses. 1409

**Sec. 135.70.** As used in sections 135.70 to 135.71 of the 1410  
Revised Code: 1411

(A) "Closing costs" means a disbursement listed on a 1412  
closing disclosure for the purchase of a home by an eligible 1413  
participant. 1414

(B) "Closing disclosure" means the statement of receipts 1415  
and disbursements for a transaction related to real estate, 1416  
including a statement prescribed under the Real Estate 1417  
Settlement Procedures Act of 1974, 12 U.S.C. 2601 et seq., as 1418  
amended, and the regulations thereunder. 1419

(C) "Discount interest rate" means an interest rate below 1420  
the prevailing interest rate that the treasurer of state 1421  
determines eligible savings institutions are willing to pay to 1422  
hold linked deposits. 1423

(D) "Eligible credit union" has the same meaning as in 1424  
section 135.62 of the Revised Code. 1425

(E) "Eligible expenses" has the same meaning as in section 1426  
5747.85 of the Revised Code. 1427

(F) "Eligible home costs" means the down payment, eligible 1428

expenses, and closing costs for the purchase of a home by an 1429  
eligible participant, or the transfer of funds from one 1430  
homeownership savings account to another homeownership savings 1431  
account at a different eligible savings institution. 1432

~~(F)~~ (G) "Eligible participant" means an individual who has 1433  
met all of the requirements necessary to participate in the 1434  
specific linked deposit program for which they have applied. 1435

~~(G)~~ (H) "Eligible program costs" means costs corresponding 1436  
to the purpose of the eligible linked deposit program. 1437

~~(H)~~ (I) "Eligible savings institution" means a financial 1438  
institution that: 1439

(1) Offers accounts to residents of this state to save for 1440  
the purposes related to the applicable linked deposit program; 1441

(2) Agrees to participate in the applicable linked deposit 1442  
program; 1443

(3) Is a public depository of state funds, or an eligible 1444  
credit union designated under division (A) of section 135.12 of 1445  
the Revised Code. 1446

~~(I)~~ (J) "Home" means ~~a dwelling in this state to be owned~~ 1447  
~~and occupied as a single family primary residence by an eligible~~ 1448  
~~participant. "Home" includes a house, condo, unit in a multiple~~ 1449  
~~unit dwelling, manufactured home or mobile home taxed as real~~ 1450  
~~property pursuant to division (B) of section 4503.06 of the~~ 1451  
~~Revised Code, or any other building with a residential~~ 1452  
~~classification, as allowed by the treasurer of state, and~~ 1453  
~~includes so much of the land surrounding the dwelling as is~~ 1454  
~~reasonably necessary for the use of the dwelling as a residence,~~ 1455  
~~as determined by the treasurer of state~~ "primary residence" as 1456  
defined by section 5747.85 of the Revised Code. 1457

~~(J)~~ (K) "Homeownership savings account" means a linked 1458  
deposit savings account opened exclusively for the purpose of 1459  
paying eligible home costs and in compliance with the 1460  
requirements of section 135.71 of the Revised Code. 1461

~~(K)~~ (L) "Linked deposit" means a certificate of deposit, 1462  
share certificate, other financial institution instrument, or 1463  
portion of an existing deposit of interim funds made in 1464  
accordance with section 135.09 of the Revised Code that is 1465  
placed, purchased, or designated by the treasurer of state with 1466  
an eligible savings institution; provided the institution agrees 1467  
to pay the premium savings rate to approved eligible 1468  
participants, in accordance with the deposit agreement required 1469  
by section 135.703 of the Revised Code. 1470

~~(L)~~ (M) "Linked deposit program" means a program 1471  
authorized under section 135.61 and sections 135.70 to 135.71 of 1472  
the Revised Code and established by the treasurer of state 1473  
pursuant to those sections. 1474

~~(M)~~ (N) "Linked deposit savings account" means an 1475  
interest-bearing account that is opened by an eligible 1476  
participant at an eligible savings institution exclusively for 1477  
the purpose of the applicable linked deposit program. 1478

~~(N)~~ (O) "Manufactured home" has the same meaning as in 1479  
section 3781.06 of the Revised Code. 1480

~~(O)~~ "Mobile home" has the same meaning as in section 1481  
4501.01 of the Revised Code. 1482

~~(P)~~ "Other financial institution instrument" means a 1483  
product that otherwise would pay the prevailing interest rate 1484  
approved by the treasurer of state, for the purpose of providing 1485  
eligible participants with the benefits of the applicable linked 1486

deposit program, and in accordance with the deposit agreement 1487  
under section 135.703 of the Revised Code. 1488

~~(Q)~~ (P) "Premium savings rate" means a rate, established 1489  
under section 135.704 of the Revised Code, that reflects the 1490  
percentage rate increase above the present savings rate, as 1491  
determined by the eligible savings institution, applicable to 1492  
each eligible participant. 1493

~~(R)~~ (Q) "Prevailing interest rate" means a current market 1494  
interest rate selected by the treasurer of state that eligible 1495  
savings institutions are willing to pay to hold deposits of the 1496  
treasurer of state. 1497

~~(S)~~ (R) "Program period" means five years from the date 1498  
the eligible participant opens a linked deposit savings account 1499  
with the eligible savings institution. 1500

~~(T)~~ (S) "Treasurer of state's assessment rate" has the 1501  
same meaning as in section 135.62 of the Revised Code. 1502

**Sec. 135.71.** (A) The general assembly finds that making 1503  
homeownership more attainable is an important part of fostering 1504  
a robust and lasting population across the state. However, 1505  
individuals often struggle to accumulate the financial resources 1506  
needed to purchase a home. Accordingly, it is declared to be the 1507  
public policy of the state through the homeownership savings 1508  
linked deposit program to make available premium rate savings 1509  
accounts for the down payment and closing costs associated with 1510  
the purchase of a home. 1511

(B) An eligible participant for the homeownership savings 1512  
linked deposit program is an individual who is a resident of 1513  
this state and has applied for a homeownership savings account 1514  
at an eligible savings institution. 1515

(C) An eligible participant shall certify on the 1516  
application that the funds in the homeownership savings account 1517  
shall be used exclusively for eligible home costs. 1518

(D) A homeownership savings account shall be owned by not 1519  
more than one eligible participant and an eligible participant 1520  
shall hold not more than one homeownership savings account per 1521  
program period at any eligible savings institution. 1522

(E) The treasurer of state shall report to the tax 1523  
commissioner any information in the treasurer of state's 1524  
possession deemed necessary by the tax commissioner to properly 1525  
administer section 5747.85 of the Revised Code. 1526

(F) Not later than January 31, 2027, the treasurer of 1527  
state and the tax commissioner shall issue a report regarding 1528  
the efficacy of the homeownership savings linked deposit 1529  
program. The report shall include all of the following: 1530

- (1) The number of homeownership savings accounts created; 1531
- (2) The number of participating eligible savings 1532  
institutions; 1533
- (3) The total amount contributed into the accounts; 1534
- (4) The average yield on the accounts; 1535
- (5) Any other information the treasurer of state or tax 1536  
commissioner deems relevant. 1537

The report shall be delivered to the governor, the speaker 1538  
of the house of representatives, and the president of the 1539  
senate. 1540

**Sec. 175.17.** (A) As used in this section: 1541

- (1) "Qualified project" means a project to develop single- 1542

family dwellings in this state that satisfies any qualifications 1543  
established by the director under division (I) of this section. 1544

(2) "Pass-through entity" has the same meaning as in 1545  
section 5733.04 of the Revised Code. 1546

(3) "Reserved credit amount" means the amount determined 1547  
by the director and stipulated in the notice sent under division 1548  
(B) of this section. 1549

(4) "Annual credit amount" means the amount computed by 1550  
the director under division (D) of this section before issuing 1551  
an eligibility certificate. 1552

(5) "Equity owner" means any person who directly or 1553  
indirectly, through one or more pass-through entities, is a 1554  
member, partner, or shareholder of a pass-through entity. 1555

(6) "Person" has the same meaning as in section 5701.01 of 1556  
the Revised Code. 1557

(7) "Eligibility certificate" means a certificate issued 1558  
by the director to a project development owner under division 1559  
(D) of this section. 1560

(8) "Project development owner" means a unit of government 1561  
that owns a qualified project. 1562

(9) "Affordability period" means the period that commences 1563  
on the date of sale of a single-family dwelling constructed as 1564  
part of a qualified project to the initial qualified buyer and 1565  
continues through subsequent qualified buyers for ten years. 1566

(10) "Designated reporter" means the project development 1567  
owner or one of the owner's direct or indirect partners, 1568  
members, or shareholders, as selected by the owner under 1569  
division (B) of this section. 1570

(11) "Project development investor" means any person that  
contributes capital to a qualified project in exchange for an  
allocation of a tax credit under this section.

(12) "Credit period" means the ten-year period that begins  
in the year the eligibility certificate is issued.

(13) "Director" means the executive director of the Ohio  
housing finance agency.

(14) "Unit of government" means a county, township,  
municipal corporation, regional planning commission, community  
improvement corporation, economic development corporation, or  
county land reutilization corporation organized under Chapter  
1724. of the Revised Code, or port authority.

(15) "Project development team" means the group of  
entities that develops, constructs, reports, appraises,  
finances, and services the associated properties of a qualified  
project in partnership with the project development owner.

(B) (1) A project development owner may submit an  
application to the director for a credit reservation under this  
section on a form and in a manner that the director shall  
prescribe. On the application, the project development owner  
shall provide all of the following:

(a) The name and address of the project development  
owner's designated reporter;

(b) The names and addresses of all members of the project  
development team;

(c) An estimate of the qualified project's development  
costs;

(d) Any other information as the director may require

pursuant to division (I) of this section. 1599

The director shall competitively evaluate and approve 1600  
applications and award tax credit reservations under this 1601  
section for a qualified project in accordance with the plan 1602  
adopted under division (I)(1) of this section. The director 1603  
shall determine the credit amount reserved for each qualified 1604  
project, which shall not exceed the difference between the total 1605  
estimated development costs included with the application and 1606  
the appraised market value of all homes in the finished project, 1607  
as estimated by the director. The director shall not reserve a 1608  
credit under this section if doing so would exceed the annual 1609  
limit prescribed by division (B)(3) of this section. 1610

(2) The director shall send written notice of the tax 1611  
credit reservation to the project development owner of an 1612  
approved qualified project. The notice shall state the aggregate 1613  
credit amount reserved for all years of the qualified project's 1614  
credit period and stipulate that receipt of the credit is 1615  
contingent upon issuance of an eligibility certificate and 1616  
filing the information required by division (H) of this section. 1617

(3) The amount of credits reserved by the director under 1618  
division (B) of this section in a fiscal year shall not exceed 1619  
the sum of (a) fifty million dollars, (b) the amount, if any, by 1620  
which the credit allocation prescribed by this division for the 1621  
preceding fiscal year exceeds the credits reserved by the 1622  
director in that year, and (c) the amount of tax credits 1623  
recaptured, assessed, and collected by the tax commissioner or 1624  
superintendent of insurance, and disallowed or subject to 1625  
reduction under this section in the preceding fiscal year. For 1626  
the purpose of computing and determining compliance with the 1627  
credit allocation prescribed by division (B)(3) of this section, 1628



the credit amount reserved for the project development owner is 1629  
the full amount for all years of the qualified project's credit 1630  
period. 1631

(4) The director shall not reserve a tax credit under this 1632  
section after June 30, 2027. 1633

(C) The project development owner shall maintain ownership 1634  
of a qualified project and associated single-family dwellings 1635  
until the dwellings are sold to qualified buyers. The project 1636  
development team shall service the associated properties of a 1637  
qualified project for the duration of the applicable 1638  
affordability period. 1639

The qualified buyer of a single-family home constructed as 1640  
part of a qualified project for which a tax credit was reserved 1641  
under this section shall occupy the home as the buyer's primary 1642  
residence during the affordability period. 1643

(D) Upon completion of a qualified project for which a tax 1644  
credit was reserved under this section, the project development 1645  
owner shall notify the director and provide a final development 1646  
cost certification for approval. After receipt of this notice, 1647  
the director shall appraise the project's dwellings. Immediately 1648  
after approving the final cost certification, the director shall 1649  
compute the amount of the tax credit that may be claimed in each 1650  
year and issue an eligibility certificate to the project 1651  
development owner. That annual amount, which shall be stated on 1652  
the certificate, shall equal one-tenth of the reserved credit 1653  
amount stated in the notice issued under division (B) of this 1654  
section, subject to any reduction or increase as the result of 1655  
the approval of the final cost certification and the appraisal 1656  
conducted under this division. 1657

(E) Each eligibility certificate shall state the annual  
credit amount, the years that comprise the credit period, the  
name, address, and the taxpayer identification number of the  
project development owner, the project development owner's  
designated reporter, and all members of the project development  
team along with the date the certificate is issued, a unique  
identifying number, and any additional information the director  
may require by rule. The director shall certify a copy of each  
eligibility certificate to the tax commissioner and the  
superintendent of insurance.

(F) (1) For each year of a qualified project's credit  
period, a project development owner may claim a nonrefundable  
credit against the tax imposed by section 5725.18, 5726.02,  
5729.03, 5729.06, or 5747.02 of the Revised Code equal to all or  
a portion of the annual credit amount listed on the eligibility  
certificate. The credit shall be claimed in the manner  
prescribed by section 5725.37, 5726.60, 5729.20, or 5747.84 of  
the Revised Code.

(2) A project development owner may or, if the owner is  
not subject to any tax against which the credit authorized under  
this section may be claimed, shall allocate all or a portion of  
the annual credit amount for any year of a qualified project's  
credit period among one or more project development investors.  
Such allocated credits may be applied by those project  
development investors or the equity owners of such an investor  
that is a pass-through entity against more than one tax, as  
applicable, but the total credits claimed for that year of the  
qualified project's credit period by all project development  
investors and equity owners shall not exceed the annual credit  
amount stated on the eligibility certificate.

(3) A project development investor or the equity owner of 1688  
such an investor that is a pass-through entity may claim the 1689  
credit authorized by this section after the date the director 1690  
issues an eligibility certificate under division (D) of this 1691  
section and the applicable annual report required by division 1692  
(H) of this section is filed by the designated reporter. 1693

(4) A project development investor or equity owner that 1694  
claims a tax credit under division (F) (2) of this section shall 1695  
submit a copy of the eligibility certificate with the investor's 1696  
or equity owner's tax return. Upon request of the tax 1697  
commissioner or the superintendent of insurance, any project 1698  
development investor or equity owner claiming a tax credit under 1699  
that division shall provide the tax commissioner or 1700  
superintendent other documentation that may be necessary to 1701  
verify that the project development investor or equity owner is 1702  
entitled to claim the credit. 1703

(G) The director may disallow or recapture any portion of 1704  
a credit if the project development owner or the project 1705  
development owner's qualified project does not or ceases to 1706  
qualify for the credit. If the director determines to recapture 1707  
such a tax credit, the director shall certify the name of the 1708  
project development owner, and the amount to be recaptured to 1709  
the tax commissioner and to the superintendent of insurance. The 1710  
tax commissioner or superintendent shall determine the taxpayer 1711  
or taxpayers that claimed the credit, the tax against which the 1712  
credit was claimed, and the amount to be recaptured and make an 1713  
assessment against the taxpayer or taxpayers under Chapter 1714  
5725., 5726., 5729., or 5747. of the Revised Code, as 1715  
applicable, for the amount to be recaptured. The time 1716  
limitations on assessments under those chapters do not bar an 1717  
assessment made under this division. 1718

(H) For each calendar year, a designated reporter shall 1719  
provide the following information to the director on a form 1720  
prescribed by the director in consultation with the tax 1721  
commissioner and the superintendent of insurance: 1722

(1) A list of each project development investor or equity 1723  
owner that has been allocated a portion of the annual credit 1724  
awarded in an eligibility certificate for that year, including 1725  
the investor or owner's name, address, taxpayer identification 1726  
number, and the tax against which the credit will be claimed by 1727  
each. 1728

(2) For each project development investor or equity owner, 1729  
the amount of annual credit that has been allocated for that 1730  
year. 1731

(3) An aggregate list of the credit amount allocated for a 1732  
qualified project demonstrating that the aggregate annual amount 1733  
of the credits allocated does not exceed the aggregate annual 1734  
credit awarded in the eligibility certificate. 1735

A designated reporter shall notify the director of any 1736  
changes to the information reported under division (H) of this 1737  
section in the time and manner prescribed by the director. The 1738  
director shall provide a copy of the report submitted by the 1739  
designated reporter under division (H) of this section to the 1740  
tax commissioner and the superintendent of insurance in the time 1741  
and manner prescribed by the commissioner and superintendent. 1742

No credits allocated under this section may be claimed 1743  
unless the credits are listed on the report required by division 1744  
(H) of this section. 1745

(I) (1) The director shall adopt a plan for competitively 1746  
awarding tax credits under this section. The plan shall 1747

establish the criteria and metrics under which projects will be 1748  
assessed for qualification and may allocate tax credits in a 1749  
pooled manner. 1750

(2) The director may assess application, processing, and 1751  
reporting fees to cover the cost of administering this section. 1752

(3) The director, in consultation with the tax 1753  
commissioner and the superintendent of insurance, shall adopt 1754  
any rules necessary to implement this section in accordance with 1755  
Chapter 119. of the Revised Code. Such rules may include all of 1756  
the following: 1757

(a) Supplementary definitions as may be necessary to 1758  
administer this section. 1759

(b) Underwriting criteria to assess the risk associated 1760  
with any application and determine appropriate criteria to deny 1761  
an application based upon risk. 1762

(c) Criteria by which a project development owner shall be 1763  
responsible for any or all risk associated with a qualified 1764  
project such as homeowner abandonment, default, foreclosure, or 1765  
other such risks. 1766

(d) Criteria to maintain the affordability of each of a 1767  
qualified project's single-family dwellings during the 1768  
affordability period, which may include a deed restriction held 1769  
by the project development owner for some or all of the amount 1770  
of the tax credit or any appreciated value of the property. 1771

(e) Requirements that the project development owner 1772  
provide certain capital assets or other investments that 1773  
contribute to the affordability of the project. 1774

(f) Criteria to be used in determining whether an 1775

individual is a qualified buyer. 1776

(g) Criteria regarding the purchase, ownership, and sale 1777  
of completed qualified project single-family dwellings. 1778

(h) The manner of determining the project's development 1779  
costs and the appraised market value of qualified project 1780  
single-family dwellings. 1781

(i) Any other qualifications a project must meet to 1782  
qualify as a qualified project. 1783

Sec. 317.115. After a village dissolution under sections 1784  
703.31 to 703.39 of the Revised Code, an instrument related to a 1785  
tract, parcel, or lot of land located within what was previously 1786  
the territory of the dissolved village may utilize the lot and 1787  
sublot number previously assigned to the tract, parcel, or lot 1788  
of land. 1789

Sec. 317.18. The county recorder shall make and keep up 1790  
direct and reverse indexes of all the names of both parties to 1791  
all instruments previously received for record by the county 1792  
recorder. The indexes shall show the kind of instrument, the 1793  
range, township, and section or the survey number and number of 1794  
acres, or the permanent parcel number provided for under section 1795  
319.28 of the Revised Code, or the lot and sublot number and the 1796  
part thereof, all as the case requires, of each tract, parcel, 1797  
or lot of land described in any such instrument. The name of 1798  
each grantor shall be entered in the direct index, and the name 1799  
of each grantee shall be entered in the reverse index. After a 1800  
village dissolution under sections 703.31 to 703.39 of the 1801  
Revised Code, the county recorder may continue to utilize the 1802  
lot and sublot number previously assigned to a tract, parcel, or 1803  
lot of land. 1804

As to notices of claims filed in accordance with sections 1805  
5301.51, 5301.52, and 5301.56 of the Revised Code, there shall 1806  
be entered in the reverse index the name of each claimant, 1807  
followed by the name of the present owner of title against whom 1808  
the claim is asserted, if the notice contains the name of the 1809  
present owner; or, if the notice contains the names of more than 1810  
one such owner, there shall be entered the name of the first 1811  
owner followed by "and others" or its equivalent. 1812

In all cases of deeds, mortgages, or other instruments 1813  
made by any sheriff, master commissioner, marshal, auditor, 1814  
executor, administrator, trustee, or other officer, for the 1815  
sale, conveyance, or encumbrance of any lands, tenements, or 1816  
hereditaments, and recorded in the recorder's office, the 1817  
recorder shall index the parties to such instrument under their 1818  
appropriate letters, respectively, as follows: 1819

(A) The names of the persons represented by such officer 1820  
as owners of the lands, tenements, or hereditaments described in 1821  
any such instruments; 1822

(B) The official designation of the officer by whom such 1823  
instrument was made; 1824

(C) The individual names of the officers by whom such 1825  
instrument was made. 1826

Whenever, in the opinion of the board of county 1827  
commissioners, it becomes necessary to transcribe, on account of 1828  
its worn out or incomplete condition, any volume of an index in 1829  
use, such volume shall be revised and transcribed to conform 1830  
with this section; except that in counties having a sectional 1831  
index in conformity with section 317.20 of the Revised Code, 1832  
such transcript shall be only a copy of the original. 1833

**Sec. 703.23.** All courts shall take judicial notice of the 1834  
classification of municipal corporations, and of their 1835  
advancement, reduction, and ~~surrender of powers~~ dissolution. 1836

**Sec. 703.31.** As used in sections 703.31 to 703.39 of the 1837  
Revised Code: 1838

"Date the dissolution is effective" means the date the 1839  
election result is certified under section 703.33 of the Revised 1840  
Code or the date the attorney general files a certified copy of 1841  
a court's order of dissolution with the secretary of state, 1842  
auditor of state, and county recorder, as applicable, under 1843  
section 118.31 or 703.34 of the Revised Code. 1844

"Period when a dissolution is in question" means the 1845  
period beginning on the date a petition under section 703.33 of 1846  
the Revised Code is presented or a legal action is filed by the 1847  
attorney general under section 118.31 or 703.34 of the Revised 1848  
Code and ending the date the result of the election under 1849  
section 703.33 of the Revised Code is certified or the decision 1850  
of the court of common pleas under section 118.31 or 703.34 of 1851  
the Revised Code is declared. 1852

"Transition period" means the period beginning on the date 1853  
the dissolution is effective and ending on the date the 1854  
transition supervisory board determines all outstanding debts, 1855  
obligations, and liabilities of the dissolved village have been 1856  
resolved, all real and personal property of the dissolved 1857  
village has been transferred or otherwise disposed of, and all 1858  
utility property and utility services have been transferred. 1859

"Utility services" means electric, water, sewer, and other 1860  
similar utilities. 1861

**Sec. 703.32.** The process for dissolving a village, whether 1862



the dissolution is determined under section 118.31, 703.33, or 1863  
703.34 of the Revised Code, shall be conducted in accordance 1864  
with sections 703.31 to 703.39 of the Revised Code. 1865

**Sec. ~~703.20~~ 703.33.** (A) Villages may ~~surrender their~~ 1866  
~~corporate powers~~ voluntarily dissolve upon the petition to the 1867  
legislative authority of the village, or, in the alternative, to 1868  
the board of elections of the county in which the largest 1869  
portion of the population of the village resides as provided in 1870  
division (B) (1) of this section, of at least thirty per cent of 1871  
the electors thereof, to be determined by the number voting at 1872  
the last regular municipal election, and by an affirmative vote 1873  
of a majority of the electors at ~~a special election, which shall~~ 1874  
~~be provided for by the legislative authority or, in the~~ 1875  
~~alternative, at a~~ the next ~~general or special election as~~ 1876  
~~provided for by the board of elections under division (B) (1) of~~ 1877  
~~this section. The election shall be conducted, canvassed, and~~ 1878  
~~the result certified and made known as at regular municipal~~ 1879  
~~elections~~ held in an even-numbered year occurring after the 1880  
period ending ninety days after the filing of the petition with 1881  
the legislative authority. If the result of the election is in 1882  
favor of the surrender, the village clerk or, in the 1883  
alternative, the board of elections shall certify the result to 1884  
the secretary of state, the auditor of state, and the county 1885  
recorder, who shall record it in their respective offices. ~~The~~ 1886  
~~corporate powers of the village shall cease upon the recording~~ 1887  
~~of the certified election results in the county recorder's~~ 1888  
~~office.~~ 1889

(B) (1) If the legislative authority of a village fails to 1890  
act upon the petition within thirty days after receipt of the 1891  
petition, the electors may present the petition to the board of 1892  
elections to determine the validity and sufficiency of the 1893

signatures. The petition shall be governed by the rules of 1894  
section 3501.38 of the Revised Code. The petition shall be filed 1895  
with the board of elections of the county in which the largest 1896  
portion of the population of the village resides. A petition 1897  
filed under this division is only valid if filed during an even- 1898  
numbered year on or after the first day of July, and at least 1899  
ninety days before the next general election. If the petition is 1900  
sufficient, the board of elections shall submit the question 1901  
"Shall the village of \_\_\_\_\_ surrender its corporate 1902  
powers?" for the approval or rejection of the electors of the 1903  
village at the next general ~~or special~~ election, held in any an 1904  
even-numbered year, occurring after the period ending ninety 1905  
days after the filing of the petition with the board. If the 1906  
result of the election is in favor of the surrender, the board 1907  
of elections shall certify the results to the secretary of 1908  
state, the auditor of state, and the county recorder, who shall 1909  
record it in their respective offices. The corporate powers of 1910  
the village shall cease upon the recording of the certified 1911  
election results in the county recorder's office. 1912

(2) In addition to filing the petition with the board of 1913  
elections as provided in division (B)(1) of this section, a copy 1914  
of the petition shall be filed with the board of township 1915  
trustees of each township affected by the surrender. 1916

~~(C) The auditor of state shall assist in facilitating a~~ 1917  
~~timely and systematic manner for complying with the requirements~~ 1918  
~~of section 703.21 of the Revised Code.~~ 1919

**Sec. ~~703.201~~ 703.34.** (A) As used in this section, 1920  
"condition for ~~surrendering corporate powers~~ the dissolution of a 1921  
village" means any of the following: 1922

(1) The village has been declared to be in a fiscal 1923

emergency under Chapter 118. of the Revised Code and has been in 1924  
fiscal emergency for at least three consecutive years with 1925  
little or no improvement on the conditions that caused the 1926  
fiscal emergency declaration. 1927

(2) The village has failed to properly follow applicable 1928  
election laws for at least two consecutive election cycles for 1929  
any one elected office in the village. 1930

(3) The village has been declared during an audit 1931  
conducted under section 117.11 of the Revised Code to be 1932  
unauditable under section 117.41 of the Revised Code in at least 1933  
two consecutive audits. 1934

(4) The village does not provide at least two services 1935  
typically provided by municipal government, such as police or 1936  
fire protection, garbage collection, water or sewer service, 1937  
emergency medical services, road maintenance, or similar 1938  
services. "Services" does not include any administrative service 1939  
or legislative action. 1940

(5) The village has failed for any fiscal year to adopt 1941  
the tax budget required by section 5705.28 of the Revised Code. 1942

(6) A village elected official has been convicted of theft 1943  
in office, either under section 2921.41 of the Revised Code or 1944  
an equivalent criminal statute at the federal level, at least 1945  
two times in a period of ten years. The convicted official with 1946  
respect to those convictions may be the same person or different 1947  
persons. 1948

(B) If the auditor of state finds, in an audit report 1949  
issued under division (A) or (B) of section 117.11 of the 1950  
Revised Code of a village that has a population of one hundred 1951  
fifty persons or less and consists of less than two square 1952

miles, that the village meets at least two conditions for 1953  
~~surrendering corporate powers~~the dissolution of a village, the 1954  
auditor of state shall send a certified copy of the report 1955  
together with a letter to the attorney general requesting the 1956  
attorney general to institute legal action to dissolve the 1957  
village in accordance with division (C) of this section. The 1958  
report and letter shall be sent to the attorney general within 1959  
ten business days after the auditor of state's transmittal of 1960  
the report to the village. The audit report transmitted to the 1961  
village shall be accompanied by a notice to the village of the 1962  
auditor's intent to refer the report to the attorney general for 1963  
legal action in accordance with this section. 1964

(C) Within twenty days of receipt of the auditor of 1965  
state's report and letter, the attorney general may file a legal 1966  
action in the court of common pleas on behalf of the state to 1967  
request the dissolution of the village that is the subject of 1968  
the audit report. If a legal action is filed, the court shall 1969  
hold a hearing within ninety days after the date the attorney 1970  
general files the legal action with the court. Notice of the 1971  
hearing shall be filed with the attorney general, the clerk of 1972  
the village that is the subject of the action, and each fiscal 1973  
officer of a township located wholly or partly within the 1974  
village. 1975

At the hearing on dissolution, the court shall determine 1976  
if the village has a population of one hundred fifty persons or 1977  
less, consists of less than two square miles, and meets at least 1978  
two conditions for ~~surrendering corporate powers~~the dissolution 1979  
of a village. If the court so finds, ~~it~~the court shall order 1980  
the dissolution of the village ~~and provide for the surrender of~~ 1981  
~~corporate powers~~, which shall proceed in accordance with 1982  
~~section 703.21~~sections 703.31 to 703.39 of the Revised Code. 1983

The attorney general shall file a certified copy of the court's  
order of dissolution with the secretary of state and the county  
recorder of the county in which the village is situated, who  
shall record it in their respective offices. ~~Upon the recording  
in the county recorder's office, the corporate powers of the  
village shall cease.~~

(D) For purposes of this section, the population of a  
village shall be the population determined either at the last  
preceding federal decennial census or according to population  
estimates certified by the department of development between  
decennial censuses.

(E) The procedure in this section is in addition to the  
procedure of section ~~703.20~~ 703.33 of the Revised Code for the  
~~surrender of the corporate powers dissolution~~ of a village.

**Sec. 703.35.** During the period when a dissolution is in  
question, both of the following apply:

(A) The legislative authority of the village shall not  
create any new debts, obligations, or liabilities except to the  
extent the debt, obligation, or liability is necessary in  
connection with the continued provision of the village's  
utilities consistent with prudent utility practice.

(B) The legislative authority of the village shall select  
an official or employee of the village who is knowledgeable on  
village matters to serve as a representative during a  
dissolution, should one occur, as specified under section  
703.361 of the Revised Code.

**Sec. 703.36.** On the date the dissolution is effective, all  
of the following apply:

(A) The village ceases to exist.

<u>(B) The corporate powers of the village cease.</u>	2013
<u>(C) The village officials cease to hold office. An</u>	2014
<u>official elected to start a term on or after the date the</u>	2015
<u>dissolution is effective shall not take office.</u>	2016
<u>(D) An issue voted on and scheduled to take effect on or</u>	2017
<u>after the date the dissolution is effective, other than tax</u>	2018
<u>levies and special assessments preserved under section 703.371</u>	2019
<u>of the Revised Code, shall not take effect.</u>	2020
<u>(E) A charter, if applicable, and all ordinances and</u>	2021
<u>resolutions of the village, except for tax levy and special</u>	2022
<u>assessment ordinances and resolutions preserved under section</u>	2023
<u>703.371 of the Revised Code and ordinances and resolutions</u>	2024
<u>necessary to maintain such tax levies and special assessments,</u>	2025
<u>are extinguished. Except as provided in division (H) of section</u>	2026
<u>703.371 of the Revised Code, all resolutions of the township or</u>	2027
<u>townships into which the village dissolved apply throughout the</u>	2028
<u>township's newly included territory, including zoning</u>	2029
<u>regulations enacted by a board of township trustees under</u>	2030
<u>Chapter 519. of the Revised Code except as provided in sections</u>	2031
<u>303.22 and 519.22 of the Revised Code. Except as provided in</u>	2032
<u>sections 303.22 and 519.22 of the Revised Code, county zoning</u>	2033
<u>regulations enacted by a board of county commissioners apply</u>	2034
<u>throughout the township's newly included territory as</u>	2035
<u>applicable.</u>	2036
<u>(F) A transition supervisory board exists, in accordance</u>	2037
<u>with section 703.361 of the Revised Code.</u>	2038
<u>(G) The territory of the village becomes part of the</u>	2039
<u>township or townships in which the village territory is located,</u>	2040
<u>along existing township boundaries. If there is uncertainty in</u>	2041

this regard, the transition supervisory board shall resolve the 2042  
uncertainty. 2043

(H) All leases to which the dissolved village was a party 2044  
terminate in accordance with the lease agreement. If a lease 2045  
agreement does not have a provision governing the circumstances, 2046  
the transition supervisory board shall resolve the lease. 2047

**Sec. 703.361.** (A) (1) A transition supervisory board 2048  
consists of the following three voting members: 2049

(a) The auditor of the county wherein a majority of the 2050  
village territory was located; 2051

(b) A member of the board of county commissioners, 2052  
selected by the board of county commissioners, of the county 2053  
wherein a majority of the village territory was located; 2054

(c) The recorder of the county wherein a majority of the 2055  
village territory was located. 2056

(2) A township trustee or the township fiscal officer, as 2057  
determined by the board of township trustees, of each township 2058  
assuming territory of the dissolved village shall serve on the 2059  
board as a nonvoting member. 2060

(3) If the general election that determined the date the 2061  
dissolution is effective also included an election for an office 2062  
for which the office holder is designated as a board member 2063  
under division (A) (1) of this section, the individual declared 2064  
as elected to the office shall serve on the board. 2065

(4) An individual who is a resident of the dissolved 2066  
village is prohibited from serving on the board. Such an 2067  
individual who is designated as a board member shall designate a 2068  
suitable replacement to serve on the board. 2069

(B) The county auditor, or the county auditor's designee 2070  
under division (A) (4) of this section, is the chair of the 2071  
board. 2072

(C) The board is a public body for purposes of section 2073  
121.22 of the Revised Code. 2074

(D) The members of the board are not liable, and shall be 2075  
held harmless, in any matter in which the board acts in 2076  
accordance with sections 703.31 to 703.39 of the Revised Code, 2077  
except for liability imposed as a result of a finding for 2078  
recovery or other citation in an audit conducted by, or on 2079  
behalf of, the auditor of state. 2080

(E) The transition supervisory board shall appoint and 2081  
supervise a receiver-trustee. The board shall select a receiver- 2082  
trustee from a list of persons provided to the board by the 2083  
auditor of state. The board may replace the receiver-trustee as 2084  
necessary with approval of the auditor of state. 2085

(F) The village representative selected under section 2086  
703.35 of the Revised Code, the person serving as fiscal officer 2087  
of the village before it dissolved, and the person serving as 2088  
the primary legal counsel for the village before it dissolved 2089  
shall provide consultation to the board as requested by the 2090  
board. If the legislative authority of a village failed to 2091  
select a representative under section 703.35 of the Revised 2092  
Code, the board shall select the village representative. 2093

(G) The board shall continue in existence until the date 2094  
the auditor of state provides the board the final audit or final 2095  
agreed-upon procedure audit under section 703.38 of the Revised 2096  
Code. 2097

**Sec. 703.362.** The receiver-trustee shall perform the 2098



<u>following duties:</u>	2099
<u>(A) Resolve the outstanding debts, obligations, and</u>	2100
<u>liabilities of the dissolved village;</u>	2101
<u>(B) Approve necessary operations and budgetary functions</u>	2102
<u>of the dissolved village;</u>	2103
<u>(C) Settle or resolve any legal claims against the</u>	2104
<u>dissolved village existing on the date the dissolution is</u>	2105
<u>effective or brought within ninety days after the day the</u>	2106
<u>receiver-trustee initially is appointed by the transition</u>	2107
<u>supervisory board, as provided under section 703.39 of the</u>	2108
<u>Revised Code;</u>	2109
<u>(D) Administer and collect taxes and special assessments</u>	2110
<u>levied by the legislative authority of the dissolved village in</u>	2111
<u>accordance with section 703.371 of the Revised Code during the</u>	2112
<u>transition period;</u>	2113
<u>(E) Wind down the involvement of the dissolved village in</u>	2114
<u>community improvement corporations, special improvement</u>	2115
<u>districts, and tax increment financing arrangements as provided</u>	2116
<u>in sections 703.376, 703.377, and 703.378 of the Revised Code;</u>	2117
<u>(F) Dispose of or transfer the dissolved village's real</u>	2118
<u>and personal property as provided in section 703.373 of the</u>	2119
<u>Revised Code;</u>	2120
<u>(G) Manage the dissolved village's utility services until</u>	2121
<u>the utility services are transferred under section 703.374 of</u>	2122
<u>the Revised Code;</u>	2123
<u>(H) Manage the response to public records requests until</u>	2124
<u>the records are transferred under section 703.375 of the Revised</u>	2125
<u>Code;</u>	2126

(I) Perform all other duties assigned to the receiver-trustee under sections 703.31 to 703.39 of the Revised Code or assigned to the transition supervisory board under those sections and delegated by the board to the receiver-trustee; 2127  
2128  
2129  
2130

(J) Conduct all other necessary business of the dissolved village to conclude the village's affairs. 2131  
2132

**Sec. 703.37.** During the transition period, all of the following apply: 2133  
2134

(A) The dissolved village's real and personal property shall be disposed of or transferred as provided under section 703.373 of the Revised Code. 2135  
2136  
2137

(B) The dissolved village's utility services shall be managed and transferred as provided under section 703.374 of the Revised Code. 2138  
2139  
2140

(C) The dissolved village's records shall be handled as provided under section 703.375 of the Revised Code. 2141  
2142

(D) Any funds resulting from a legal settlement that should be provided to the dissolved village shall be provided to the receiver-trustee. 2143  
2144  
2145

**Sec. 703.371.** (A) All taxes and special assessments levied by the legislative authority of the dissolved village, including taxes levied in accordance with Chapters 718. and 5745. of the Revised Code, shall continue to be collected after the date the dissolution is effective to the extent that the receiver-trustee determines that the revenue is needed to pay the outstanding debts, obligations, and liabilities of the village and may lawfully be used for that purpose. 2146  
2147  
2148  
2149  
2150  
2151  
2152  
2153

During the transition period, the receiver-trustee shall 2154

administer and receive payments or settlements of such taxes and 2155  
special assessments. After the transition period, the fiscal 2156  
officer of the township that assumed the most dissolved village 2157  
territory shall administer and receive payments or settlements 2158  
of such taxes and special assessments. 2159

Except as provided in division (G) of this section, 2160  
revenue from taxes and special assessments levied by the 2161  
legislative authority of the dissolved village shall be used 2162  
solely to pay the outstanding debts, obligations, and 2163  
liabilities of the village. 2164

(B) A property tax or special assessment levied by the 2165  
legislative authority of a dissolved village that is not needed 2166  
to pay the outstanding debts, obligations, and liabilities of 2167  
the village or that cannot lawfully be used for that purpose 2168  
shall not be levied after the tax year that includes the date 2169  
the dissolution is effective. Within thirty days after that 2170  
date, the receiver-trustee or township fiscal officer that 2171  
administers the tax or assessment shall send notice to the 2172  
county auditor and each other member of the county budget 2173  
commission of each county in which the territory of the village 2174  
is located identifying each property tax levy and special 2175  
assessment subject to this division and specifying the date the 2176  
dissolution is effective. 2177

(C) A property tax or special assessment levied and 2178  
collected in accordance with division (A) of this section after 2179  
the tax year that includes the date the dissolution is effective 2180  
shall not be levied after the tax year that includes the date 2181  
that all outstanding debts, obligations, and liabilities of the 2182  
dissolved village are paid in full. Within thirty days after 2183  
that date, the receiver-trustee or township fiscal officer that 2184

administers the tax or assessment shall send notice to the 2185  
county auditor and each other member of the county budget 2186  
commission of each county in which the tax or assessment is 2187  
levied identifying each property tax levy and special assessment 2188  
subject to this division and specifying the date that all 2189  
outstanding debts, obligations, and liabilities of the village 2190  
were paid in full. 2191

(D) A tax levied by the legislative authority of a 2192  
dissolved village in accordance with Chapter 718. or 5745. of 2193  
the Revised Code that is not needed to pay the outstanding 2194  
debts, obligations, and liabilities of the village or that 2195  
cannot be used for such purposes shall not be levied in any 2196  
taxable year beginning on or after the date that the dissolution 2197  
is effective. Within thirty days after that date, the receiver- 2198  
trustee or township fiscal officer that administers the tax 2199  
shall send notice to the tax commissioner identifying each tax 2200  
subject to this division and specifying the date the dissolution 2201  
is effective. 2202

(E) A tax levied in accordance with Chapter 718. or 5745. 2203  
of the Revised Code and collected in accordance with division 2204  
(A) of this section after the date the dissolution is effective 2205  
shall not be levied in any taxable year beginning on or after 2206  
the date that all outstanding debts, obligations, and 2207  
liabilities of the dissolved village are paid in full. Within 2208  
thirty days after that date, the receiver-trustee or the fiscal 2209  
officer that administers the tax shall immediately send notice 2210  
to the tax commissioner identifying each tax subject to this 2211  
division and specifying the date that all outstanding debts, 2212  
obligations, and liabilities of the village were paid in full. 2213

(F) Refunds of illegal, erroneous, or excessive payments 2214

of taxes levied by the legislative authority of a dissolved 2215  
village in accordance with Chapter 718. and 5745. of the Revised 2216  
Code are "outstanding debts, obligations, and liabilities of the 2217  
village" for purposes of this section. During the transition 2218  
period, the receiver-trustee shall estimate the total amount of 2219  
refunds that are expected to be requested and approved in 2220  
accordance with section 718.19, 718.91, and 5745.11 of the 2221  
Revised Code from the date the dissolution is effective until 2222  
the first day of the fourth year following the last taxable year 2223  
in which a tax is levied under division (E) of this section. 2224

The receiver-trustee shall deposit, out of amounts 2225  
collected under this division, an amount equal to one hundred 2226  
ten per cent of the estimate to a separate fund to be used only 2227  
for tax refunds under sections 718.19, 718.91, and 5745.11 of 2228  
the Revised Code. The fund shall be administered by the fiscal 2229  
officer that administers the taxes. 2230

On the first day of the fourth year following the last 2231  
taxable year in which a tax is levied under division (E) of this 2232  
section, the fund shall be extinguished and any remaining 2233  
balance shall be distributed among the townships into which the 2234  
village was dissolved and used in accordance with division (G) 2235  
of this section. Notwithstanding anything in the Revised Code to 2236  
the contrary, no requests or applications for refund may be 2237  
submitted or approved in accordance with section 718.19, 718.91, 2238  
or 5745.11 of the Revised Code after the date the fund is 2239  
extinguished under this division. 2240

(G) All revenue from taxes and special assessments levied 2241  
by the legislative authority of a dissolved village that is 2242  
either not used to pay the outstanding debts, obligations, and 2243  
liabilities of the village or that cannot be used for that 2244

purpose shall be remitted to the township or townships into 2245  
which the village is dissolved. If more than one township is to 2246  
receive the remaining revenue, the revenue shall be divided 2247  
among the townships in proportion to the amount of territory 2248  
that each township has within the former boundaries of the 2249  
dissolved village as compared to the total territory within the 2250  
former boundaries of the dissolved village. 2251

Revenue received by a township under this division shall 2252  
be deposited into the general fund of the township. The township 2253  
or townships may use revenue received under this division for 2254  
any lawful purpose so long as that purpose directly or 2255  
indirectly benefits the territory of the dissolved village. 2256

(H) Resolutions related to property taxes levied by the 2257  
board of trustees of a township shall apply to all taxable 2258  
property within the former village territory dissolved into the 2259  
township on and after the first day of the first taxable year in 2260  
which, pursuant to divisions (B) and (C) of this section, no 2261  
property taxes are levied on that property by the legislative 2262  
authority of the dissolved village. This division applies only 2263  
to resolutions related to property taxes that are levied on all 2264  
taxable property within the township or all taxable property 2265  
within the unincorporated territory of the township. Resolutions 2266  
related to property taxes levied within a portion of the 2267  
township or a portion of the township's unincorporated territory 2268  
shall not apply to the territory of the dissolved village unless 2269  
such resolutions are amended to include such territory. 2270

(I) This section does not apply to taxes or assessments 2271  
levied within all or part of the territory of a dissolved 2272  
village by a taxing authority other than the legislative 2273  
authority of the dissolved village or a board of township 2274

trustees. The levy and collection of such taxes and assessments 2275  
shall continue unimpeded by the dissolution of the village and 2276  
the revenue derived therefrom shall be used for the purposes 2277  
described in the ordinance or resolution that levies the tax or 2278  
assessment. 2279

**Sec. 703.372.** Except as expressly provided in sections 2280  
703.377 and 703.378 of the Revised Code, the township or 2281  
townships into which the territory of a village is dissolved do 2282  
not assume the voted debts, obligations, or liabilities of the 2283  
village. 2284

Unvoted debt serviced by property taxes levied within the 2285  
ten-mill limitation shall be assumed by the township or 2286  
townships into which the territory of the village is dissolved 2287  
in proportion to the total assessed valuation of territory that 2288  
each township has within the former boundaries of the dissolved 2289  
village as compared to the total assessed valuation of all 2290  
territory within the former boundaries of the dissolved village. 2291  
For the purpose of this section, the total assessed valuation of 2292  
village territory shall be determined based on the tax year in 2293  
which the dissolution is effective. 2294

**Sec. 703.373.** During the transition period, the dissolved 2295  
village's real and personal property shall be disposed of by the 2296  
receiver-trustee as follows: 2297

(A) The receiver-trustee shall dispose of the village's 2298  
liquidable assets, as necessary, to use the proceeds to pay the 2299  
outstanding debts, obligations, and liabilities of the dissolved 2300  
village. 2301

(B) The receiver-trustee shall transfer real or personal 2302  
property related to utility services as provided under section 2303

703.374 of the Revised Code. 2304

(C) The receiver-trustee shall facilitate the transfer of 2305  
the remaining real and personal property to the township or 2306  
townships into which the village dissolved, as follows: 2307

(1) (a) If a village is dissolved into one township, the 2308  
remaining real and personal property vests by operation of law 2309  
in the township. 2310

(b) If a village is dissolved into two or more townships, 2311  
the receiver-trustee shall direct the townships to enter into an 2312  
agreement regarding the distribution of the real and personal 2313  
property not later than sixty days after the date the 2314  
dissolution is effective. During that timeframe, the receiver- 2315  
trustee shall assist the townships in evaluating the dissolved 2316  
village's real and personal property as necessary. If the 2317  
townships are not able to enter into an agreement during that 2318  
timeframe, the receiver-trustee shall decide the distribution of 2319  
the property to the townships. 2320

(2) The receiver-trustee shall record one of the following 2321  
with the county recorder of the county where an affected parcel 2322  
of real property is located, along with one or more affidavits 2323  
stating facts relating to the title as provided for in section 2324  
5301.252 of the Revised Code: 2325

(a) A list of real property that vests by operation of law 2326  
under this division; 2327

(b) An agreement entered into under this division; 2328

(c) The receiver-trustee's distribution in lieu of an 2329  
agreement under this division. 2330

(3) The county recorder shall make appropriate notations 2331



in the county records to reflect a transfer under this section. 2332  
The notations shall include a reference to the county's recorded 2333  
certificate of dissolution. The recording of a certificate of 2334  
dissolution or a certified copy thereof, an item recorded under 2335  
division (C)(2)(a), (b), or (c) of this section, and supporting 2336  
affidavits serve as sufficient evidence of a transfer of title 2337  
from the dissolved village to a township or townships. The 2338  
documents shall be recorded in the same manner as a deed of 2339  
conveyance, except the receiver-trustee and the affected 2340  
township or townships are exempt from any fees specified under 2341  
section 317.32 of the Revised Code. 2342

**Sec. 703.374.** During the transition period, the dissolved 2343  
village's utility services, if any, shall be handled as follows: 2344

(A) The provision of utility services shall be 2345  
uninterrupted. 2346

(B) The receiver-trustee shall manage the continued 2347  
provision of the utility services until the responsibility is 2348  
transferred under this section. 2349

(C) The receiver-trustee shall transfer management of the 2350  
utility services, as appropriate, to another entity that 2351  
lawfully may provide those utility services. The receiver- 2352  
trustee shall transfer the respective real or personal property 2353  
to the same entity. 2354

**Sec. 703.375.** (A) During the transition period, the 2355  
dissolved village's public records shall be handled as follows: 2356

(1) The receiver-trustee shall evaluate the dissolved 2357  
village's records retention schedule to determine if it is 2358  
viable for future responses to public records requests. If it is 2359  
viable, the receiver-trustee shall follow the schedule in 2360

responding to requests. If it is not viable, the receiver- 2361  
trustee, with assistance from the county records commission of 2362  
the county wherein a majority of the village territory was 2363  
located, shall create a records retention schedule applicable to 2364  
the dissolved village's records. 2365

(2) Requests for the dissolved village's public records 2366  
shall be submitted to the receiver-trustee. The receiver-trustee 2367  
shall respond to those requests in accordance with section 2368  
149.43 of the Revised Code. If the receiver-trustee transferred 2369  
records under division (B) of this section before receiving a 2370  
request, the receiver-trustee shall notify the requestor that 2371  
the records may be available via request to the entity or 2372  
township to which the records were transferred. 2373

(B) Within the first ninety days after the date the 2374  
dissolution is effective, the receiver-trustee, with assistance 2375  
from the county records commission of the county wherein a 2376  
majority of the village territory was located, shall review the 2377  
records of the dissolved village. The review shall determine 2378  
which records may be disposed of, which records are related to 2379  
utility services and shall be transferred to the entity assuming 2380  
the management of the utility service, and which records shall 2381  
be transferred to the township or townships into which the 2382  
dissolved village dissolved. If necessary, the receiver-trustee 2383  
and commission may seek the assistance of an entity or township 2384  
for this purpose. 2385

(C) Beginning on the date the transition period is over, 2386  
the township or townships to which the records of the dissolved 2387  
village were transferred under this section are responsible for 2388  
responding to requests for those records. 2389

**Sec. 703.376.** (A) If the dissolved village designated a 2390

community improvement corporation as its agency for the purposes 2391  
described in division (A) (1) of section 1724.10 of the Revised 2392  
Code, one of the following shall occur during the transition 2393  
period: 2394

(1) If the dissolving village is the only subdivision that 2395  
designated the community improvement corporation as its agency, 2396  
the community improvement corporation shall be dissolved; 2397

(2) If more than one subdivision designated the community 2398  
improvement corporation as its agency, the community improvement 2399  
corporation shall either: (a) dissolve and apportion its 2400  
remaining assets among each such subdivision in accordance with 2401  
the articles of incorporation, or (b) apportion and liquidate 2402  
the dissolving village's share of the community improvement 2403  
corporation's assets and amend the articles of incorporation to 2404  
reflect that the community improvement corporation is no longer 2405  
the agency of the dissolving village. 2406

(B) Assets of a community improvement corporation 2407  
apportioned to a dissolving village under division (A) (1) or (2) 2408  
of this section shall be disposed of by the receiver-trustee 2409  
under section 703.373 of the Revised Code. Assets apportioned to 2410  
subdivisions other than the dissolving village shall either be 2411  
retained by the community improvement corporation if the 2412  
community improvement corporation continues to exist, or 2413  
disposed of under section 1724.07 of the Revised Code if the 2414  
community improvement corporation is dissolved. 2415

(C) The secretary of state shall cancel the articles of 2416  
incorporation of a community improvement corporation dissolved 2417  
under this section, and all rights, privileges, and franchises 2418  
conferred upon that community improvement corporation by those 2419  
articles of incorporation then shall cease. 2420

Sec. 703.377. (A) As used in this section:

(1) "Participating political subdivision" and "special improvement district" have the same meanings as in section 1710.01 of the Revised Code.

(2) "Appraised value" has the same meaning as in section 1710.13 of the Revised Code.

(3) "Legislative authority" means the legislative authority of a municipal corporation or board of trustees of a township.

(B) During the period when a dissolution is in question, the board of directors of any special improvement district with respect to which the village is a participating political subdivision shall not create any new debts, obligations, or liabilities except to the extent the debt, obligation, or liability is necessary in connection with the continued provision of the utilities of a participating political subdivision consistent with prudent utility practice.

(C) During the transition period, the receiver-trustee shall call a meeting to consider winding down the affairs of the district or transitioning the affairs of the district that concern the dissolved village to the township or townships that assumed or will assume district territory as a result of the dissolution. Notice of the meeting shall be given as provided in section 1710.05 of the Revised Code to the members of the district, all participating political subdivisions other than the dissolved village, and the township or townships that assumed or will assume district territory as a result of the dissolution.

(D) Upon the affirmative vote of the transition

supervisory board, the legislative authority of each township 2450  
that assumed or will assume district territory as a result of 2451  
the dissolution, the legislative authorities of all 2452  
participating political subdivisions other than the dissolved 2453  
village, and members of the district who collectively own more 2454  
than fifty per cent of the appraised value of the real property 2455  
in the district that may be subject to assessment under division 2456  
(C) of section 1710.06 of the Revised Code, the improvement or 2457  
services plan for the special improvement district may be 2458  
amended to replace the dissolving village with the township or 2459  
townships that assumed or will assume district territory as a 2460  
result of the dissolution. Upon such a vote, the township or 2461  
townships assume all rights and responsibilities of the 2462  
dissolved village related to the special improvement district. 2463

(E) Except as provided in division (D) of this section, 2464  
the special improvement district shall be dissolved. Once 2465  
dissolved, all bonds, notes, and other obligations of the 2466  
district associated with the improvement or services plan shall 2467  
be paid. Thereafter, the plan shall be repealed. All special 2468  
assessments imposed to pay for the costs of the plan shall 2469  
continue until all bonds, notes, and other obligations of the 2470  
district are paid. During the transition period, the receiver- 2471  
trustee shall assume the rights and obligations of the dissolved 2472  
village with respect to such assessments. After the transition 2473  
period, the township or townships that assumed territory of the 2474  
special improvement district as a result of the dissolution 2475  
shall assume such rights and obligations. 2476

Upon fully paying off all bonds, notes, and other 2477  
obligations, the board of directors of the special improvement 2478  
district shall notify the legislative authority of each 2479  
participating subdivision and either the receiver-trustee or, if 2480

the transition period is over, legislative authority of the 2481  
township or townships that assumed district territory as a 2482  
result of the dissolution. Upon receiving such notice, the 2483  
participating political subdivisions and either the receiver- 2484  
trustee or the township or townships that assumed district 2485  
territory shall discontinue the levy of any special assessments 2486  
imposed to pay for costs of the plan. 2487

(F) No rights or obligations of any person under any 2488  
contract, or in relation to any bonds, notes, or assessments 2489  
made under Chapter 1710. of the Revised Code, shall be affected 2490  
by the dissolution of the district, except with the consent of 2491  
that person or by order of a court with jurisdiction over the 2492  
matter. Upon dissolution of a district, any assets or rights of 2493  
the district, after payment of all bonds, notes, or other 2494  
obligations of the district, shall be deposited in a special 2495  
account in the treasury of each participating political 2496  
subdivision, prorated based on the total appraised value of the 2497  
real property located within the subdivision and the former 2498  
district as compared to the total appraised value of all real 2499  
property located within the former district. All funds deposited 2500  
to such a special account shall be used for the benefit of the 2501  
territory that made up the district. 2502

Assets or rights apportioned to the dissolved village 2503  
shall be disposed of by the receiver-trustee under section 2504  
703.373 of the Revised Code or, if the transition period is 2505  
over, dispensed to the township or townships that assumed 2506  
district property as a result of the dissolution, prorated based 2507  
on the total appraised value of former district property assumed 2508  
by each such township. Such assets and rights shall be used for 2509  
the benefit of the territory that made up the district. 2510

Sec. 703.378. Notwithstanding any provision of the Revised 2511  
Code to the contrary, a township into which property subject to 2512  
service payments in lieu of taxes required under section 725.04, 2513  
5709.42, or 5709.46 of the Revised Code, or services charges in 2514  
lieu of taxes required under section 1728.11 or 1728.111 of the 2515  
Revised Code, is dissolved in accordance with sections 703.31 to 2516  
703.39 of the Revised Code shall assume all rights and 2517  
responsibilities under sections 725.04, 1728.11, 1728.111, 2518  
5709.40 to 5709.43, or 5709.45 to 5709.47 of the Revised Code of 2519  
the dissolved village that granted exemption of the property. 2520

Sec. 703.379. (A) As used in this section, "local 2521  
government fund payments" means payments a dissolved village 2522  
would receive under sections 5747.503, 5747.51, and 5747.53, and 2523  
division (C) of section 5747.50 of the Revised Code, as 2524  
applicable, if not for the dissolution of the village. 2525

(B) A county budget commission of a county in which all or 2526  
part of the former territory of the dissolved village is located 2527  
shall exclude the dissolved village from any apportionment plan 2528  
adopted under section 5747.51 or 5747.53 of the Revised Code on 2529  
or after the first day of the transition period. A county budget 2530  
commission shall not amend an apportionment plan adopted under 2531  
one of those sections before the first day of the transition 2532  
period for the purpose of reallocating county undivided local 2533  
government fund payments apportioned to the dissolved village. 2534

(C) All local government fund payments to a dissolved 2535  
village shall continue as described in divisions (D) and (E) of 2536  
this section until the end of the last calendar year for which 2537  
an apportionment plan adopted by a county budget commission 2538  
under section 5747.51 or 5747.53 of the Revised Code includes 2539  
allocations of county undivided local government fund revenue to 2540

the dissolved village. 2541

(D) During the transition period, local government fund 2542  
payments to the dissolved village shall be distributed to the 2543  
receiver-trustee for disposal under section 703.373 of the 2544  
Revised Code. 2545

(E) After the transition period, local government fund 2546  
payments to the dissolved village shall be distributed directly 2547  
to the fiscal officer of the township that assumed the most 2548  
dissolved village territory. The fiscal officer shall first 2549  
apply the revenue to any outstanding debts, obligations, and 2550  
liabilities of the dissolved village. Any remaining revenue 2551  
shall then be dispensed to the township or townships into which 2552  
the territory of the dissolved village was dissolved. Such 2553  
remaining revenue shall be divided in the same proportions and 2554  
used for the same purposes as tax and special assessment revenue 2555  
under division (G) of section 703.371 of the Revised Code. 2556

**Sec. 703.38.** (A) On the date the transition period is 2557  
over, the transition supervisory board shall notify the auditor 2558  
of state and all entities affected by, or participating in, the 2559  
dissolution that the transition period is over. 2560

(B) Not later than thirty days after receiving the notice 2561  
required under division (A) of this section, the auditor of 2562  
state shall commence a final audit or final agreed-upon 2563  
procedure audit. The auditor of state shall provide the 2564  
completed final audit or final agreed-upon procedure audit to 2565  
the transition supervisory board. 2566

**Sec. 703.39.** Any potential claimant with a potential claim 2567  
against the dissolving village shall bring the claim not later 2568  
than ninety days after the day the receiver-trustee initially is 2569



appointed by the transition supervisory board. A claim brought 2570  
after that date is invalid. 2571

**Sec. 731.14.** All contracts made by the legislative 2572  
authority of a village shall be executed in the name of the 2573  
village and signed on its behalf by the mayor and clerk. Except 2574  
where the contract is for equipment, services, materials, or 2575  
supplies to be purchased under division (D) of section 713.23 or 2576  
section 125.04 or 5513.01 of the Revised Code, available from a 2577  
qualified nonprofit agency pursuant to sections 4115.31 to 2578  
4115.35 of the Revised Code, or required to be purchased from a 2579  
qualified nonprofit agency under sections 125.60 to 125.6012 of 2580  
the Revised Code, ~~or, during the period of emergency declared by~~ 2581  
~~Executive Order 2020-01D, issued on March 9, 2020, when the~~ 2582  
~~purchase is for personal protective equipment necessary to~~ 2583  
~~respond to that emergency,~~ when any expenditure, other than the 2584  
compensation of persons employed in the village, exceeds ~~fifty-~~ 2585  
~~thousand dollars~~ the amount specified in section 9.17 of the 2586  
Revised Code, such contracts shall be in writing and made with 2587  
the lowest and best bidder after advertising once a week for not 2588  
less than two consecutive weeks in a newspaper of general 2589  
circulation within the village. The legislative authority may 2590  
also cause notice to be inserted in trade papers or other 2591  
publications designated by it or to be distributed by electronic 2592  
means, including posting the notice on the legislative 2593  
authority's internet web site. If the legislative authority 2594  
posts the notice on its web site, it may eliminate the second 2595  
notice otherwise required to be published in a newspaper of 2596  
general circulation within the village, provided that the first 2597  
notice published in such newspaper meets all of the following 2598  
requirements: 2599

(A) It is published at least two weeks before the opening 2600

of bids. 2601

(B) It includes a statement that the notice is posted on 2602  
the legislative authority's internet web site. 2603

(C) It includes the internet address of the legislative 2604  
authority's internet web site. 2605

(D) It includes instructions describing how the notice may 2606  
be accessed on the legislative authority's internet web site. 2607

The bids shall be opened and shall be publicly read by the 2608  
clerk of the village or a person designated by the clerk at the 2609  
time, date, and place specified in the advertisement to bidders 2610  
or specifications. The time, date, and place of bid openings may 2611  
be extended to a later date by the legislative authority of the 2612  
village, provided that written or oral notice of the change 2613  
shall be given to all persons who have received or requested 2614  
specifications no later than ninety-six hours prior to the 2615  
original time and date fixed for the opening. This section does 2616  
not apply to those villages that have provided for the 2617  
appointment of a village administrator under section 735.271 of 2618  
the Revised Code. 2619

As used in this section, "personal protective equipment" 2620  
means equipment worn to minimize exposure to hazards that cause 2621  
workplace injuries and illnesses. 2622

**Sec. 1545.07.** The commissioners appointed in accordance 2623  
with section 1545.05 or pursuant to section 1545.041 of the 2624  
Revised Code shall constitute the board of park commissioners of 2625  
the park district. Such board shall be a body politic and 2626  
corporate, and may sue and be sued as provided in sections 2627  
1545.01 to 1545.28 of the Revised Code. Such board may employ a 2628  
secretary and such other employees as are necessary in the 2629

performance of the powers conferred in such sections. The board 2630  
may appoint a treasurer to act as custodian of the board's funds 2631  
and as fiscal officer for the park district. For the purposes of 2632  
acquiring, planning, developing, protecting, maintaining, or 2633  
improving lands and facilities thereon under section 1545.11 of 2634  
the Revised Code, and for other types of assistance which it 2635  
finds necessary in carrying out its duties under Chapter 1545. 2636  
of the Revised Code, the board may hire and contract for 2637  
professional, technical, consulting, and other special services, 2638  
including, in accordance with division (D) of section 309.09 of 2639  
the Revised Code, the legal services of the prosecuting attorney 2640  
of the county in which the park district is located, and may 2641  
purchase goods. In procuring any goods with a cost in excess of 2642  
~~fifty thousand dollars~~ the amount specified in section 9.17 of 2643  
the Revised Code, the board shall contract as a contracting 2644  
authority under sections 307.86 to 307.91 of the Revised Code, 2645  
to the same extent and with the same limitations as a board of 2646  
county commissioners. In procuring services, the board shall 2647  
contract in the manner and under procedures established by the 2648  
bylaws of the board as required in section 1545.09 of the 2649  
Revised Code. 2650

**Sec. 1724.07.** ~~In~~ Except as provided in section 703.376 of 2651  
the Revised Code, in the event of ~~any~~ voluntary or involuntary 2652  
dissolution, liquidation, or failure to reinstate the articles 2653  
after cancellation of the community improvement corporation, any 2654  
remaining assets shall be applied as follows: 2655

(A) In the case of an economic development corporation, to 2656  
such civic projects or public charitable purposes in the 2657  
community or area as may be determined by the directors with the 2658  
approval of the court of common pleas of the county wherein the 2659  
corporation has its principal place of business; 2660

(B) In the case of a county land reutilization 2661  
corporation, as determined by the board of county commissioners 2662  
with the written approval of the county treasurer. Pending the 2663  
determination, the remaining assets shall be transferred to the 2664  
general fund of the county to be held and accounted for in a 2665  
separate account until applied as determined by the board. 2666

**Sec. 1901.34.** (A) Except as provided in divisions (B) and 2667  
(D) of this section, the village solicitor, city director of 2668  
law, or similar chief legal officer for each municipal 2669  
corporation within the territory of a municipal court shall 2670  
prosecute all cases brought before the municipal court for 2671  
criminal offenses occurring within the municipal corporation for 2672  
which that person is the solicitor, director of law, or similar 2673  
chief legal officer. Except as provided in division (B) of this 2674  
section, the village solicitor, city director of law, or similar 2675  
chief legal officer of the municipal corporation in which a 2676  
municipal court is located shall prosecute all criminal cases 2677  
brought before the court arising in the unincorporated areas 2678  
within the territory of the municipal court. 2679

(B) The Auglaize county, Brown county, Clermont county, 2680  
Columbiana county, Hocking county, Holmes county, Jackson 2681  
county, Morrow county, Ottawa county, Paulding county, Perry 2682  
county, Portage county, and Putnam county prosecuting attorneys 2683  
shall prosecute in municipal court all violations of state law 2684  
arising in their respective counties. The Carroll county, 2685  
Crawford county, Hamilton county, Madison county, and Wayne 2686  
county prosecuting attorneys, beginning January 1, 2008, the 2687  
Erie county prosecuting attorney, ~~and beginning January 1, 2024,~~ 2688  
the Fulton county prosecuting attorney, and beginning on the 2689  
effective date of this amendment, the Geauga county prosecuting 2690  
attorney shall prosecute all violations of state law arising 2691

within the unincorporated areas of their respective counties. 2692  
The Darke county prosecuting attorney shall prosecute in the 2693  
Darke county municipal court all violations of state law arising 2694  
in the county, except for violations of state law arising in the 2695  
municipal corporation of Greenville and violations of state law 2696  
arising in the village of Versailles. The Greene county board of 2697  
county commissioners may provide for the prosecution of all 2698  
violations of state law arising within the territorial 2699  
jurisdiction of any municipal court located in Greene county. 2700  
The Montgomery county prosecuting attorney shall prosecute in 2701  
the Montgomery county municipal court all felony, misdemeanor, 2702  
and traffic violations arising in the unincorporated townships 2703  
of Jefferson, Jackson, Perry, and Clay and all felony violations 2704  
of state law and all violations involving a state or county 2705  
agency arising within the jurisdiction of the court. All other 2706  
violations arising in the territory of the Montgomery county 2707  
municipal court shall be prosecuted by the village solicitor, 2708  
city director of law, or similar chief legal officer for each 2709  
municipal corporation within the territory of the Montgomery 2710  
county municipal court. 2711

The prosecuting attorney of any county given the duty of 2712  
prosecuting in municipal court violations of state law shall 2713  
receive no additional compensation for assuming these additional 2714  
duties, except that the prosecuting attorney of Hamilton, 2715  
Portage, and Wayne counties shall receive compensation at the 2716  
rate of four thousand eight hundred dollars per year, and the 2717  
prosecuting attorney of Auglaize county shall receive 2718  
compensation at the rate of one thousand eight hundred dollars 2719  
per year, each payable from the county treasury of the 2720  
respective counties in semimonthly installments. 2721

(C) The village solicitor, city director of law, or 2722

similar chief legal officer shall perform the same duties, 2723  
insofar as they are applicable to the village solicitor, city 2724  
director of law, or similar chief legal officer, as are required 2725  
of the prosecuting attorney of the county. The village 2726  
solicitor, city director of law, similar chief legal officer or 2727  
any assistants who may be appointed shall receive for such 2728  
services additional compensation to be paid from the treasury of 2729  
the county as the board of county commissioners prescribes. 2730

(D) The prosecuting attorney of any county, other than 2731  
Auglaize, Brown, Clermont, Hocking, Holmes, Jackson, Morrow, 2732  
Ottawa, Paulding, Perry, Portage, or Putnam county, may enter 2733  
into an agreement with any municipal corporation in the county 2734  
in which the prosecuting attorney serves pursuant to which the 2735  
prosecuting attorney prosecutes all criminal cases brought 2736  
before the municipal court that has territorial jurisdiction 2737  
over that municipal corporation for criminal offenses occurring 2738  
within the municipal corporation. The prosecuting attorney of 2739  
Auglaize, Brown, Clermont, Hocking, Holmes, Jackson, Morrow, 2740  
Ottawa, Paulding, Perry, Portage, or Putnam county may enter 2741  
into an agreement with any municipal corporation in the county 2742  
in which the prosecuting attorney serves pursuant to which the 2743  
respective prosecuting attorney prosecutes all cases brought 2744  
before the Auglaize county, Brown county, Clermont county, 2745  
Hocking county, Holmes county, Jackson county, Morrow county, 2746  
Ottawa county, Paulding county, Perry county, Portage county, or 2747  
Putnam county municipal court for violations of the ordinances 2748  
of the municipal corporation or for criminal offenses other than 2749  
violations of state law occurring within the municipal 2750  
corporation. For prosecuting these cases, the prosecuting 2751  
attorney and the municipal corporation may agree upon a fee to 2752  
be paid by the municipal corporation, which fee shall be paid 2753

into the county treasury, to be used to cover expenses of the 2754  
office of the prosecuting attorney. 2755

**Sec. 2950.11.** (A) Regardless of when the sexually oriented 2756  
offense or child-victim oriented offense was committed, if a 2757  
person is convicted of, pleads guilty to, has been convicted of, 2758  
or has pleaded guilty to a sexually oriented offense or a child- 2759  
victim oriented offense or a person is or has been adjudicated a 2760  
delinquent child for committing a sexually oriented offense or a 2761  
child-victim oriented offense and is classified a juvenile 2762  
offender registrant or is an out-of-state juvenile offender 2763  
registrant based on that adjudication, and if the offender or 2764  
delinquent child is in any category specified in division (F) (1) 2765  
(a), (b), or (c) of this section, the sheriff with whom the 2766  
offender or delinquent child has most recently registered under 2767  
section 2950.04, 2950.041, or 2950.05 of the Revised Code and 2768  
the sheriff to whom the offender or delinquent child most 2769  
recently sent a notice of intent to reside under section 2950.04 2770  
or 2950.041 of the Revised Code, within the period of time 2771  
specified in division (C) of this section, shall provide a 2772  
written notice containing the information set forth in division 2773  
(B) of this section to all of the persons described in divisions 2774  
(A) (1) to (10) of this section. If the sheriff has sent a notice 2775  
to the persons described in those divisions as a result of 2776  
receiving a notice of intent to reside and if the offender or 2777  
delinquent child registers a residence address that is the same 2778  
residence address described in the notice of intent to reside, 2779  
the sheriff is not required to send an additional notice when 2780  
the offender or delinquent child registers. The sheriff shall 2781  
provide the notice to all of the following persons: 2782

(1) (a) Any occupant of each residential unit that is 2783  
located within one thousand feet of the offender's or delinquent 2784

child's residential premises, that is located within the county 2785  
served by the sheriff, and that is not located in a multi-unit 2786  
building. Division (D)(3) of this section applies regarding 2787  
notices required under this division. 2788

(b) If the offender or delinquent child resides in a 2789  
multi-unit building, any occupant of each residential unit that 2790  
is located in that multi-unit building and that shares a common 2791  
hallway with the offender or delinquent child. For purposes of 2792  
this division, an occupant's unit shares a common hallway with 2793  
the offender or delinquent child if the entrance door into the 2794  
occupant's unit is located on the same floor and opens into the 2795  
same hallway as the entrance door to the unit the offender or 2796  
delinquent child occupies. Division (D)(3) of this section 2797  
applies regarding notices required under this division. 2798

(c) The building manager, or the person the building owner 2799  
or condominium unit owners association authorizes to exercise 2800  
management and control, of each multi-unit building that is 2801  
located within one thousand feet of the offender's or delinquent 2802  
child's residential premises, including a multi-unit building in 2803  
which the offender or delinquent child resides, and that is 2804  
located within the county served by the sheriff. In addition to 2805  
notifying the building manager or the person authorized to 2806  
exercise management and control in the multi-unit building under 2807  
this division, the sheriff shall post a copy of the notice 2808  
prominently in each common entryway in the building and any 2809  
other location in the building the sheriff determines 2810  
appropriate. The manager or person exercising management and 2811  
control of the building shall permit the sheriff to post copies 2812  
of the notice under this division as the sheriff determines 2813  
appropriate. In lieu of posting copies of the notice as 2814  
described in this division, a sheriff may provide notice to all 2815



occupants of the multi-unit building by mail or personal 2816  
contact; if the sheriff so notifies all the occupants, the 2817  
sheriff is not required to post copies of the notice in the 2818  
common entryways to the building. Division (D) (3) of this 2819  
section applies regarding notices required under this division. 2820

(d) All additional persons who are within any category of 2821  
neighbors of the offender or delinquent child that the attorney 2822  
general by rule adopted under section 2950.13 of the Revised 2823  
Code requires to be provided the notice and who reside within 2824  
the county served by the sheriff; 2825

(2) The executive director of the public children services 2826  
agency that has jurisdiction within the specified geographical 2827  
notification area and that is located within the county served 2828  
by the sheriff; 2829

(3) (a) The superintendent of each board of education of a 2830  
school district that has schools within the specified 2831  
geographical notification area and that is located within the 2832  
county served by the sheriff; 2833

(b) The principal of the school within the specified 2834  
geographical notification area and within the county served by 2835  
the sheriff that the delinquent child attends; 2836

(c) If the delinquent child attends a school outside of 2837  
the specified geographical notification area or outside of the 2838  
school district where the delinquent child resides, the 2839  
superintendent of the board of education of a school district 2840  
that governs the school that the delinquent child attends and 2841  
the principal of the school that the delinquent child attends. 2842

(4) (a) The appointing or hiring officer of each chartered 2843  
nonpublic school located within the specified geographical 2844

notification area and within the county served by the sheriff or 2845  
of each other school located within the specified geographical 2846  
notification area and within the county served by the sheriff 2847  
and that is not operated by a board of education described in 2848  
division (A) (3) of this section; 2849

(b) Regardless of the location of the school, the 2850  
appointing or hiring officer of a chartered nonpublic school 2851  
that the delinquent child attends. 2852

(5) The director, head teacher, elementary principal, or 2853  
site administrator of each preschool program governed by Chapter 2854  
3301. of the Revised Code that is located within the specified 2855  
geographical notification area and within the county served by 2856  
the sheriff; 2857

(6) The administrator of each child care center or type A 2858  
family child care home that is located within the specified 2859  
geographical notification area and within the county served by 2860  
the sheriff, and each holder of a license to operate a type B 2861  
family child care home that is located within the specified 2862  
geographical notification area and within the county served by 2863  
the sheriff. As used in this division, "child care center," 2864  
"type A family child care home," and "type B family child care 2865  
home" have the same meanings as in section 5104.01 of the 2866  
Revised Code. 2867

(7) The president or other chief administrative officer of 2868  
each institution of higher education, as defined in section 2869  
2907.03 of the Revised Code, that is located within the 2870  
specified geographical notification area and within the county 2871  
served by the sheriff, and the chief law enforcement officer of 2872  
the state university law enforcement agency or campus police 2873  
department established under section 3345.04 or 1713.50 of the 2874

Revised Code, if any, that serves that institution; 2875

(8) The sheriff of each county that includes any portion 2876  
of the specified geographical notification area; 2877

(9) If the offender or delinquent child resides within the 2878  
county served by the sheriff, the chief of police, marshal, or 2879  
other chief law enforcement officer of the municipal corporation 2880  
in which the offender or delinquent child resides or, if the 2881  
offender or delinquent child resides in an unincorporated area, 2882  
the constable or chief of the police department or police 2883  
district police force of the township in which the offender or 2884  
delinquent child resides; 2885

(10) Volunteer organizations in which contact with minors 2886  
or other vulnerable individuals might occur or any organization, 2887  
company, or individual who requests notification as provided in 2888  
division (J) of this section. 2889

(B) The notice required under division (A) of this section 2890  
shall include all of the following information regarding the 2891  
subject offender or delinquent child: 2892

(1) The offender's or delinquent child's name; 2893

(2) The address or addresses of the offender's or public 2894  
registry-qualified juvenile offender registrant's residence, 2895  
school, institution of higher education, or place of employment, 2896  
as applicable, or the residence address or addresses of a 2897  
delinquent child who is not a public registry-qualified juvenile 2898  
offender registrant; 2899

(3) The sexually oriented offense or child-victim oriented 2900  
offense of which the offender was convicted, to which the 2901  
offender pleaded guilty, or for which the child was adjudicated 2902  
a delinquent child; 2903

(4) A statement that identifies the category specified in 2904  
division (F)(1)(a), (b), or (c) of this section that includes 2905  
the offender or delinquent child and that subjects the offender 2906  
or delinquent child to this section; 2907

(5) The offender's or delinquent child's photograph. 2908

(C) If a sheriff with whom an offender or delinquent child 2909  
registers under section 2950.04, 2950.041, or 2950.05 of the 2910  
Revised Code or to whom the offender or delinquent child most 2911  
recently sent a notice of intent to reside under section 2950.04 2912  
or 2950.041 of the Revised Code is required by division (A) of 2913  
this section to provide notices regarding an offender or 2914  
delinquent child and if, pursuant to that requirement, the 2915  
sheriff provides a notice to a sheriff of one or more other 2916  
counties in accordance with division (A)(8) of this section, the 2917  
sheriff of each of the other counties who is provided notice 2918  
under division (A)(8) of this section shall provide the notices 2919  
described in divisions (A)(1) to (7) and (A)(9) and (10) of this 2920  
section to each person or entity identified within those 2921  
divisions that is located within the specified geographical 2922  
notification area and within the county served by the sheriff in 2923  
question. 2924

(D)(1) A sheriff required by division (A) or (C) of this 2925  
section to provide notices regarding an offender or delinquent 2926  
child shall provide the notice to the neighbors that are 2927  
described in division (A)(1) of this section and the notices to 2928  
law enforcement personnel that are described in divisions (A)(8) 2929  
and (9) of this section as soon as practicable, but no later 2930  
than five days after the offender sends the notice of intent to 2931  
reside to the sheriff and again no later than five days after 2932  
the offender or delinquent child registers with the sheriff or, 2933

if the sheriff is required by division (C) of this section to 2934  
provide the notices, no later than five days after the sheriff 2935  
is provided the notice described in division (A) (8) of this 2936  
section. 2937

A sheriff required by division (A) or (C) of this section 2938  
to provide notices regarding an offender or delinquent child 2939  
shall provide the notices to all other specified persons that 2940  
are described in divisions (A) (2) to (7) and (A) (10) of this 2941  
section as soon as practicable, but not later than seven days 2942  
after the offender or delinquent child registers with the 2943  
sheriff or, if the sheriff is required by division (C) of this 2944  
section to provide the notices, no later than five days after 2945  
the sheriff is provided the notice described in division (A) (8) 2946  
of this section. 2947

(2) If an offender or delinquent child in relation to whom 2948  
division (A) of this section applies verifies the offender's or 2949  
delinquent child's current residence, school, institution of 2950  
higher education, or place of employment address, as applicable, 2951  
with a sheriff pursuant to section 2950.06 of the Revised Code, 2952  
the sheriff may provide a written notice containing the 2953  
information set forth in division (B) of this section to the 2954  
persons identified in divisions (A) (1) to (10) of this section. 2955  
If a sheriff provides a notice pursuant to this division to the 2956  
sheriff of one or more other counties in accordance with 2957  
division (A) (8) of this section, the sheriff of each of the 2958  
other counties who is provided the notice under division (A) (8) 2959  
of this section may provide, but is not required to provide, a 2960  
written notice containing the information set forth in division 2961  
(B) of this section to the persons identified in divisions (A) 2962  
(1) to (7) and (A) (9) and (10) of this section. 2963

(3) A sheriff may provide notice under division (A) (1) (a) 2964  
or (b) of this section, and may provide notice under division 2965  
(A) (1) (c) of this section to a building manager or person 2966  
authorized to exercise management and control of a building, by 2967  
mail, by personal contact, or by leaving the notice at or under 2968  
the entry door to a residential unit. For purposes of divisions 2969  
(A) (1) (a) and (b) of this section, and the portion of division 2970  
(A) (1) (c) of this section relating to the provision of notice to 2971  
occupants of a multi-unit building by mail or personal contact, 2972  
the provision of one written notice per unit is deemed as 2973  
providing notice to all occupants of that unit. 2974

(E) All information that a sheriff possesses regarding an 2975  
offender or delinquent child who is in a category specified in 2976  
division (F) (1) (a), (b), or (c) of this section that is 2977  
described in division (B) of this section and that must be 2978  
provided in a notice required under division (A) or (C) of this 2979  
section or that may be provided in a notice authorized under 2980  
division (D) (2) of this section is a public record that is open 2981  
to inspection under section 149.43 of the Revised Code. 2982

The sheriff shall not cause to be publicly disseminated by 2983  
means of the internet any of the information described in this 2984  
division that is provided by a delinquent child unless that 2985  
child is in a category specified in division (F) (1) (a), (b), or 2986  
(c) of this section. 2987

(F) (1) Except as provided in division (F) (2) of this 2988  
section, the duties to provide the notices described in 2989  
divisions (A) and (C) of this section apply regarding any 2990  
offender or delinquent child who is in any of the following 2991  
categories: 2992

(a) The offender is a tier III sex offender/child-victim 2993

offender, or the delinquent child is a public registry-qualified 2994  
juvenile offender registrant, and a juvenile court has not 2995  
removed pursuant to section 2950.15 of the Revised Code the 2996  
delinquent child's duty to comply with sections 2950.04, 2997  
2950.041, 2950.05, and 2950.06 of the Revised Code. 2998

(b) The delinquent child is a tier III sex offender/child- 2999  
victim offender who is not a public registry-qualified juvenile 3000  
offender registrant, the delinquent child was subjected to this 3001  
section prior to January 1, 2008, as a sexual predator, habitual 3002  
sex offender, child-victim predator, or habitual child-victim 3003  
offender, as those terms were defined in section 2950.01 of the 3004  
Revised Code as it existed prior to January 1, 2008, and a 3005  
juvenile court has not removed pursuant to section 2152.84 or 3006  
2152.85 of the Revised Code the delinquent child's duty to 3007  
comply with sections 2950.04, 2950.041, 2950.05, and 2950.06 of 3008  
the Revised Code. 3009

(c) The delinquent child is a tier III sex offender/child- 3010  
victim offender who is not a public registry-qualified juvenile 3011  
offender registrant, the delinquent child was classified a 3012  
juvenile offender registrant on or after January 1, 2008, the 3013  
court has imposed a requirement under section 2152.82, 2152.83, 3014  
or 2152.84 of the Revised Code subjecting the delinquent child 3015  
to this section, and a juvenile court has not removed pursuant 3016  
to section 2152.84 or 2152.85 of the Revised Code the delinquent 3017  
child's duty to comply with sections 2950.04, 2950.041, 2950.05, 3018  
and 2950.06 of the Revised Code. 3019

(2) The notification provisions of this section do not 3020  
apply to a person described in division (F)(1)(a), (b), or (c) 3021  
of this section if a court finds at a hearing after considering 3022  
the factors described in this division that the person would not 3023

be subject to the notification provisions of this section that 3024  
were in the version of this section that existed immediately 3025  
prior to January 1, 2008. In making the determination of whether 3026  
a person would have been subject to the notification provisions 3027  
under prior law as described in this division, the court shall 3028  
consider the following factors: 3029

(a) The offender's or delinquent child's age; 3030

(b) The offender's or delinquent child's prior criminal or 3031  
delinquency record regarding all offenses, including, but not 3032  
limited to, all sexual offenses; 3033

(c) The age of the victim of the sexually oriented offense 3034  
for which sentence is to be imposed or the order of disposition 3035  
is to be made; 3036

(d) Whether the sexually oriented offense for which 3037  
sentence is to be imposed or the order of disposition is to be 3038  
made involved multiple victims; 3039

(e) Whether the offender or delinquent child used drugs or 3040  
alcohol to impair the victim of the sexually oriented offense or 3041  
to prevent the victim from resisting; 3042

(f) If the offender or delinquent child previously has 3043  
been convicted of or pleaded guilty to, or been adjudicated a 3044  
delinquent child for committing an act that if committed by an 3045  
adult would be, a criminal offense, whether the offender or 3046  
delinquent child completed any sentence or dispositional order 3047  
imposed for the prior offense or act and, if the prior offense 3048  
or act was a sex offense or a sexually oriented offense, whether 3049  
the offender or delinquent child participated in available 3050  
programs for sexual offenders; 3051

(g) Any mental illness or mental disability of the 3052



offender or delinquent child; 3053

(h) The nature of the offender's or delinquent child's 3054  
sexual conduct, sexual contact, or interaction in a sexual 3055  
context with the victim of the sexually oriented offense and 3056  
whether the sexual conduct, sexual contact, or interaction in a 3057  
sexual context was part of a demonstrated pattern of abuse; 3058

(i) Whether the offender or delinquent child, during the 3059  
commission of the sexually oriented offense for which sentence 3060  
is to be imposed or the order of disposition is to be made, 3061  
displayed cruelty or made one or more threats of cruelty; 3062

(j) Whether the offender or delinquent child would have 3063  
been a habitual sex offender or a habitual child victim offender 3064  
under the definitions of those terms set forth in section 3065  
2950.01 of the Revised Code as that section existed prior to 3066  
January 1, 2008; 3067

(k) Any additional behavioral characteristics that 3068  
contribute to the offender's or delinquent child's conduct. 3069

(G) (1) The department of job and family services shall 3070  
compile, maintain, and update in January and July of each year, 3071  
a list of all agencies, centers, or homes of a type described in 3072  
division (A) (2) or (6) of this section that contains the name of 3073  
each agency, center, or home of that type, the county in which 3074  
it is located, its address and telephone number, and the name of 3075  
an administrative officer or employee of the agency, center, or 3076  
home. 3077

(2) The department of education and workforce shall 3078  
compile, maintain, and update in January and July of each year, 3079  
a list of all boards of education, schools, or programs of a 3080  
type described in division (A) (3), (4), or (5) of this section 3081

that contains the name of each board of education, school, or 3082  
program of that type, the county in which it is located, its 3083  
address and telephone number, the name of the superintendent of 3084  
the board or of an administrative officer or employee of the 3085  
school or program, and, in relation to a board of education, the 3086  
county or counties in which each of its schools is located and 3087  
the address of each such school. 3088

(3) The ~~department~~-chancellor of higher education shall 3089  
compile, maintain, and update in January and July of each year, 3090  
a list of all institutions of a type described in division (A) 3091  
(7) of this section that contains the name of each such 3092  
institution, the county in which it is located, its address and 3093  
telephone number, and the name of its president or other chief 3094  
administrative officer. 3095

(4) A sheriff required by division (A) or (C) of this 3096  
section, or authorized by division (D) (2) of this section, to 3097  
provide notices regarding an offender or delinquent child, or a 3098  
designee of a sheriff of that type, may request the department 3099  
of job and family services, department of education and 3100  
workforce, or ~~department~~-chancellor of higher education by 3101  
telephone, in person, or by mail, to provide the sheriff or 3102  
designee with the names, addresses, and telephone numbers of the 3103  
appropriate persons and entities to whom the notices described 3104  
in divisions (A) (2) to (7) of this section are to be provided. 3105  
Upon receipt of a request, the department shall provide the 3106  
requesting sheriff or designee with the names, addresses, and 3107  
telephone numbers of the appropriate persons and entities to 3108  
whom those notices are to be provided. 3109

(H) (1) Upon the motion of the offender or the prosecuting 3110  
attorney of the county in which the offender was convicted of or 3111

pleaded guilty to the sexually oriented offense or child-victim 3112  
oriented offense for which the offender is subject to community 3113  
notification under this section, or upon the motion of the 3114  
sentencing judge or that judge's successor in office, the judge 3115  
may schedule a hearing to determine whether the interests of 3116  
justice would be served by suspending the community notification 3117  
requirement under this section in relation to the offender. The 3118  
judge may dismiss the motion without a hearing but may not issue 3119  
an order suspending the community notification requirement 3120  
without a hearing. At the hearing, all parties are entitled to 3121  
be heard, and the judge shall consider all of the factors set 3122  
forth in division (K) of this section. If, at the conclusion of 3123  
the hearing, the judge finds that the offender has proven by 3124  
clear and convincing evidence that the offender is unlikely to 3125  
commit in the future a sexually oriented offense or a child- 3126  
victim oriented offense and if the judge finds that suspending 3127  
the community notification requirement is in the interests of 3128  
justice, the judge may suspend the application of this section 3129  
in relation to the offender. The order shall contain both of 3130  
these findings. 3131

The judge promptly shall serve a copy of the order upon 3132  
the sheriff with whom the offender most recently registered 3133  
under section 2950.04, 2950.041, or 2950.05 of the Revised Code 3134  
and upon the bureau of criminal identification and 3135  
investigation. 3136

An order suspending the community notification requirement 3137  
does not suspend or otherwise alter an offender's duties to 3138  
comply with sections 2950.04, 2950.041, 2950.05, and 2950.06 of 3139  
the Revised Code and does not suspend the victim notification 3140  
requirement under section 2950.10 of the Revised Code. 3141

(2) A prosecuting attorney, a sentencing judge or that judge's successor in office, and an offender who is subject to the community notification requirement under this section may initially make a motion under division (H)(1) of this section upon the expiration of twenty years after the offender's duty to comply with division (A)(2), (3), or (4) of section 2950.04, division (A)(2), (3), or (4) of section 2950.041 and sections 2950.05 and 2950.06 of the Revised Code begins in relation to the offense for which the offender is subject to community notification. After the initial making of a motion under division (H)(1) of this section, thereafter, the prosecutor, judge, and offender may make a subsequent motion under that division upon the expiration of five years after the judge has entered an order denying the initial motion or the most recent motion made under that division.

(3) The offender and the prosecuting attorney have the right to appeal an order approving or denying a motion made under division (H)(1) of this section.

(4) Divisions (H)(1) to (3) of this section do not apply to any of the following types of offender:

(a) A person who is convicted of or pleads guilty to a violent sex offense or designated homicide, assault, or kidnapping offense and who, in relation to that offense, is adjudicated a sexually violent predator;

(b) A person who is convicted of or pleads guilty to a sexually oriented offense that is a violation of division (A)(1) of section 2907.02 of the Revised Code committed on or after January 2, 2007, and either who is sentenced under section 2971.03 of the Revised Code or upon whom a sentence of life without parole is imposed under division (B) of section 2907.02

of the Revised Code; 3172

(c) A person who is convicted of or pleads guilty to a 3173  
sexually oriented offense that is attempted rape committed on or 3174  
after January 2, 2007, and who also is convicted of or pleads 3175  
guilty to a specification of the type described in section 3176  
2941.1418, 2941.1419, or 2941.1420 of the Revised Code; 3177

(d) A person who is convicted of or pleads guilty to an 3178  
offense described in division (B) (3) (a), (b), (c), or (d) of 3179  
section 2971.03 of the Revised Code and who is sentenced for 3180  
that offense pursuant to that division; 3181

(e) An offender who is in a category specified in division 3182  
(F) (1) (a), (b), or (c) of this section and who, subsequent to 3183  
being subjected to community notification, has pleaded guilty to 3184  
or been convicted of a sexually oriented offense or child-victim 3185  
oriented offense. 3186

(I) If a person is convicted of, pleads guilty to, has 3187  
been convicted of, or has pleaded guilty to a sexually oriented 3188  
offense or a child-victim oriented offense or a person is or has 3189  
been adjudicated a delinquent child for committing a sexually 3190  
oriented offense or a child-victim oriented offense and is 3191  
classified a juvenile offender registrant or is an out-of-state 3192  
juvenile offender registrant based on that adjudication, and if 3193  
the offender or delinquent child is not in any category 3194  
specified in division (F) (1) (a), (b), or (c) of this section, 3195  
the sheriff with whom the offender or delinquent child has most 3196  
recently registered under section 2950.04, 2950.041, or 2950.05 3197  
of the Revised Code and the sheriff to whom the offender or 3198  
delinquent child most recently sent a notice of intent to reside 3199  
under section 2950.04 or 2950.041 of the Revised Code, within 3200  
the period of time specified in division (D) of this section, 3201

shall provide a written notice containing the information set 3202  
forth in division (B) of this section to the executive director 3203  
of the public children services agency that has jurisdiction 3204  
within the specified geographical notification area and that is 3205  
located within the county served by the sheriff. 3206

(J) Each sheriff shall allow a volunteer organization or 3207  
other organization, company, or individual who wishes to receive 3208  
the notice described in division (A)(10) of this section 3209  
regarding a specific offender or delinquent child or notice 3210  
regarding all offenders and delinquent children who are located 3211  
in the specified geographical notification area to notify the 3212  
sheriff by electronic mail or through the sheriff's web site of 3213  
this election. The sheriff shall promptly inform the bureau of 3214  
criminal identification and investigation of these requests in 3215  
accordance with the forwarding procedures adopted by the 3216  
attorney general pursuant to section 2950.13 of the Revised 3217  
Code. 3218

(K) In making a determination under division (H)(1) of 3219  
this section as to whether to suspend the community notification 3220  
requirement under this section for an offender, the judge shall 3221  
consider all relevant factors, including, but not limited to, 3222  
all of the following: 3223

(1) The offender's age; 3224

(2) The offender's prior criminal or delinquency record 3225  
regarding all offenses, including, but not limited to, all 3226  
sexually oriented offenses or child-victim oriented offenses; 3227

(3) The age of the victim of the sexually oriented offense 3228  
or child-victim oriented offense the offender committed; 3229

(4) Whether the sexually oriented offense or child-victim 3230

oriented offense the offender committed involved multiple 3231  
victims; 3232

(5) Whether the offender used drugs or alcohol to impair 3233  
the victim of the sexually oriented offense or child-victim 3234  
oriented offense the offender committed or to prevent the victim 3235  
from resisting; 3236

(6) If the offender previously has been convicted of, 3237  
pleaded guilty to, or been adjudicated a delinquent child for 3238  
committing an act that if committed by an adult would be a 3239  
criminal offense, whether the offender completed any sentence or 3240  
dispositional order imposed for the prior offense or act and, if 3241  
the prior offense or act was a sexually oriented offense or a 3242  
child-victim oriented offense, whether the offender or 3243  
delinquent child participated in available programs for sex 3244  
offenders or child-victim offenders; 3245

(7) Any mental illness or mental disability of the 3246  
offender; 3247

(8) The nature of the offender's sexual conduct, sexual 3248  
contact, or interaction in a sexual context with the victim of 3249  
the sexually oriented offense the offender committed or the 3250  
nature of the offender's interaction in a sexual context with 3251  
the victim of the child-victim oriented offense the offender 3252  
committed, whichever is applicable, and whether the sexual 3253  
conduct, sexual contact, or interaction in a sexual context was 3254  
part of a demonstrated pattern of abuse; 3255

(9) Whether the offender, during the commission of the 3256  
sexually oriented offense or child-victim oriented offense the 3257  
offender committed, displayed cruelty or made one or more 3258  
threats of cruelty; 3259

(10) Any additional behavioral characteristics that 3260  
contribute to the offender's conduct. 3261

(L) As used in this section, "specified geographical 3262  
notification area" means the geographic area or areas within 3263  
which the attorney general, by rule adopted under section 3264  
2950.13 of the Revised Code, requires the notice described in 3265  
division (B) of this section to be given to the persons 3266  
identified in divisions (A) (2) to (8) of this section. 3267

**Sec. 3301.077.** ~~Not later than January 31, 2014, the state~~ 3268  
~~board of education~~ The department of education and workforce 3269  
shall adopt reading competencies for all reading credentials and 3270  
training. Such competencies shall include, but not be limited 3271  
to, an understanding of phonemic awareness, phonics, fluency, 3272  
vocabulary, comprehension, appropriate use of assessments, 3273  
differentiated instruction, and selection of appropriate 3274  
instructional materials and application of research-based 3275  
instructional practices. The department may review and update 3276  
the reading competencies as it considers necessary. 3277

**Sec. 3307.01.** As used in this chapter: 3278

(A) "Employer" means the board of education, school 3279  
district, governing authority of any community school 3280  
established under Chapter 3314. of the Revised Code, a science, 3281  
technology, engineering, and mathematics school established 3282  
under Chapter 3326. of the Revised Code, college, university, 3283  
institution, or other agency within the state by which a teacher 3284  
is employed and paid. 3285

(B) (1) "Teacher" means all of the following: 3286

(a) Any person paid from public funds and employed in the 3287  
public schools of the state under any type of contract described 3288



in section 3311.77 or 3319.08 of the Revised Code in a position 3289  
for which the person is required to have a license or 3290  
registration issued pursuant to sections 3319.22 to 3319.31 of 3291  
the Revised Code; 3292

(b) Except as provided in division (B) (2) (b) or (c) of 3293  
this section, any person employed as a teacher or faculty member 3294  
in a community school or a science, technology, engineering, and 3295  
mathematics school pursuant to Chapter 3314. or 3326. of the 3296  
Revised Code; 3297

(c) Any person having a license or registration issued 3298  
pursuant to sections 3319.22 to 3319.31 of the Revised Code and 3299  
employed in a public school in this state in an educational 3300  
position, as determined by the department of education and 3301  
workforce, under programs provided for by federal acts or 3302  
regulations and financed in whole or in part from federal funds, 3303  
but for which no licensure requirements for the position can be 3304  
made under the provisions of such federal acts or regulations; 3305

(d) Any other teacher or faculty member employed in any 3306  
school, college, university, institution, or other agency wholly 3307  
controlled and managed, and supported in whole or in part, by 3308  
the state or any political subdivision thereof, including 3309  
Central state university, Cleveland state university, and the 3310  
university of Toledo; 3311

(e) The educational employees of the state board of 3312  
education, as determined by the state superintendent of public 3313  
instruction, and the educational employees of the department of 3314  
education and workforce, as determined by the director of 3315  
education and workforce; 3316

(f) Any person having a registration issued pursuant to 3317

section 3301.28 of the Revised Code and employed as a tutor by 3318  
the coordinating service center as defined in that section; 3319

(g) Any person having a license issued pursuant to Chapter 3320  
4732. of the Revised Code and employed as a school psychologist 3321  
in a public school; 3322

(h) Any person having a pre-service teacher permit issued 3323  
pursuant to section 3319.0812 of the Revised Code and employed 3324  
as a substitute teacher by a school district or school. 3325

In all cases of doubt, the state teachers retirement board 3326  
shall determine whether any person is a teacher, and its 3327  
decision shall be final. 3328

(2) "Teacher" does not include any of the following: 3329

(a) Any eligible employee of a public institution of 3330  
higher education, as defined in section 3305.01 of the Revised 3331  
Code, who elects to participate in an alternative retirement 3332  
plan established under Chapter 3305. of the Revised Code; 3333

(b) Any person employed by a community school operator, as 3334  
defined in section 3314.02 of the Revised Code, if on or before 3335  
February 1, 2016, the school's operator was withholding and 3336  
paying employee and employer taxes pursuant to 26 U.S.C. 3101(a) 3337  
and 3111(a) for persons employed in the school as teachers, 3338  
unless the person had contributing service in a community school 3339  
in the state within one year prior to the later of February 1, 3340  
2016, or the date on which the operator for the first time 3341  
withholds and pays employee and employer taxes pursuant to 26 3342  
U.S.C. 3101(a) and 3111(a) for that person; 3343

(c) Any person who would otherwise be a teacher under 3344  
division (B) (2) (b) of this section who terminates employment 3345  
with a community school operator and has no contributing service 3346

in a community school in the state for a period of at least one 3347  
year from the date of termination of employment. 3348

(C) "Member" means any person included in the membership 3349  
of the state teachers retirement system, which shall consist of 3350  
all teachers and contributors as defined in divisions (B) and 3351  
(D) of this section and all disability benefit recipients, as 3352  
defined in section 3307.50 of the Revised Code. However, for 3353  
purposes of this chapter, the following persons shall not be 3354  
considered members: 3355

(1) A student, intern, or resident who is not a member 3356  
while employed part-time by a school, college, or university at 3357  
which the student, intern, or resident is regularly attending 3358  
classes; 3359

(2) A person denied membership pursuant to section 3307.24 3360  
of the Revised Code; 3361

(3) An other system retirant, as defined in section 3362  
3307.35 of the Revised Code, or a superannuate; 3363

(4) An individual employed in a program established 3364  
pursuant to the "Job Training Partnership Act," 96 Stat. 1322 3365  
(1982), 29 U.S.C.A. 1501; 3366

(5) The surviving spouse of a member or retirant if the 3367  
surviving spouse's only connection to the retirement system is 3368  
an account in an STRS defined contribution plan. 3369

(D) "Contributor" means any person who has an account in 3370  
the teachers' savings fund or defined contribution fund, except 3371  
that "contributor" does not mean a member or retirant's 3372  
surviving spouse with an account in an STRS defined contribution 3373  
plan. 3374

(E) "Beneficiary" means any person eligible to receive, or 3375  
in receipt of, a retirement allowance or other benefit provided 3376  
by this chapter. 3377

(F) "Year" means the year beginning the first day of July 3378  
and ending with the thirtieth day of June next following, except 3379  
that for the purpose of determining final average salary under 3380  
the plan described in sections 3307.50 to 3307.79 of the Revised 3381  
Code, "year" may mean the contract year. 3382

(G) "Local district pension system" means any school 3383  
teachers pension fund created in any school district of the 3384  
state in accordance with the laws of the state prior to 3385  
September 1, 1920. 3386

(H) "Employer contribution" means the amount paid by an 3387  
employer, as determined by the employer rate, including the 3388  
normal and deficiency rates, contributions, and funds wherever 3389  
used in this chapter. 3390

(I) "Five years of service credit" means employment 3391  
covered under this chapter and employment covered under a former 3392  
retirement plan operated, recognized, or endorsed by a college, 3393  
institute, university, or political subdivision of this state 3394  
prior to coverage under this chapter. 3395

(J) "Actuary" means an actuarial professional contracted 3396  
with or employed by the state teachers retirement board, who 3397  
shall be either of the following: 3398

(1) A member of the American academy of actuaries; 3399

(2) A firm, partnership, or corporation of which at least 3400  
one person is a member of the American academy of actuaries. 3401

(K) "Fiduciary" means a person who does any of the 3402

following: 3403

(1) Exercises any discretionary authority or control with 3404  
respect to the management of the system, or with respect to the 3405  
management or disposition of its assets; 3406

(2) Renders investment advice for a fee, direct or 3407  
indirect, with respect to money or property of the system; 3408

(3) Has any discretionary authority or responsibility in 3409  
the administration of the system. 3410

(L) (1) (a) Except as provided in this division, 3411  
"compensation" means all salary, wages, and other earnings paid 3412  
to a teacher by reason of the teacher's employment, including 3413  
compensation paid pursuant to a supplemental contract. The 3414  
salary, wages, and other earnings shall be determined prior to 3415  
determination of the amount required to be contributed to the 3416  
teachers' savings fund or defined contribution fund under 3417  
section 3307.26 of the Revised Code and without regard to 3418  
whether any of the salary, wages, or other earnings are treated 3419  
as deferred income for federal income tax purposes. 3420

(b) Except as provided in division (L) (1) (c) of this 3421  
section, "compensation" includes amounts paid by an employer as 3422  
a retroactive payment of earnings, damages, or back pay pursuant 3423  
to a court order, court-adopted settlement agreement, or other 3424  
settlement agreement if the retirement system receives both of 3425  
the following: 3426

(i) Teacher and employer contributions under sections 3427  
3307.26 and 3307.28 of the Revised Code, plus interest 3428  
compounded annually at a rate determined by the state teachers 3429  
retirement board, for each year or portion of a year for which 3430  
amounts are paid under the order or agreement; 3431

(ii) Teacher and employer contributions under sections 3432  
3307.26 and 3307.28 of the Revised Code, plus interest 3433  
compounded annually at a rate determined by the board, for each 3434  
year or portion of a year not subject to division (L) (1) (b) (i) 3435  
of this section for which the board determines the teacher was 3436  
improperly paid, regardless of the teacher's ability to recover 3437  
on such amounts improperly paid. 3438

(c) If any portion of an amount paid by an employer as a 3439  
retroactive payment of earnings, damages, or back pay is for an 3440  
amount, benefit, or payment described in division (L) (2) of this 3441  
section, that portion of the amount is not compensation under 3442  
this section. 3443

(2) Compensation does not include any of the following: 3444

(a) Payments for accrued but unused sick leave or personal 3445  
leave, including payments made under a plan established pursuant 3446  
to section 124.39 of the Revised Code or any other plan 3447  
established by the employer; 3448

(b) Payments made for accrued but unused vacation leave, 3449  
including payments made pursuant to section 124.13 of the 3450  
Revised Code or a plan established by the employer; 3451

(c) Payments made for vacation pay covering concurrent 3452  
periods for which other salary, compensation, or benefits under 3453  
this chapter or Chapter 145. or 3309. of the Revised Code are 3454  
paid; 3455

(d) Amounts paid by the employer to provide life 3456  
insurance, sickness, accident, endowment, health, medical, 3457  
hospital, dental, or surgical coverage, or other insurance for 3458  
the teacher or the teacher's family, or amounts paid by the 3459  
employer to the teacher in lieu of providing the insurance; 3460

(e) Incidental benefits, including lodging, food, laundry, 3461  
parking, or services furnished by the employer, use of the 3462  
employer's property or equipment, and reimbursement for job- 3463  
related expenses authorized by the employer, including moving 3464  
and travel expenses and expenses related to professional 3465  
development; 3466

(f) Payments made by the employer in exchange for a 3467  
member's waiver of a right to receive any payment, amount, or 3468  
benefit described in division (L) (2) of this section; 3469

(g) Payments by the employer for services not actually 3470  
rendered; 3471

(h) Any amount paid by the employer as a retroactive 3472  
increase in salary, wages, or other earnings, unless the 3473  
increase is one of the following: 3474

(i) A retroactive increase paid to a member employed by a 3475  
school district board of education in a position that requires a 3476  
license designated for teaching and not designated for being an 3477  
administrator issued under section 3319.22 of the Revised Code 3478  
that is paid in accordance with uniform criteria applicable to 3479  
all members employed by the board in positions requiring the 3480  
licenses; 3481

(ii) A retroactive increase paid to a member employed by a 3482  
school district board of education in a position that requires a 3483  
license designated for being an administrator issued under 3484  
section 3319.22 of the Revised Code that is paid in accordance 3485  
with uniform criteria applicable to all members employed by the 3486  
board in positions requiring the licenses; 3487

(iii) A retroactive increase paid to a member employed by 3488  
a school district board of education as a superintendent that is 3489

also paid as described in division (L) (2) (h) (i) of this section; 3490

(iv) A retroactive increase paid to a member employed by 3491  
an employer other than a school district board of education in 3492  
accordance with uniform criteria applicable to all members 3493  
employed by the employer. 3494

(i) Payments made to or on behalf of a teacher that are in 3495  
excess of the annual compensation that may be taken into account 3496  
by the retirement system under division (a) (17) of section 401 3497  
of the "Internal Revenue Code of 1986," 100 Stat. 2085, 26 3498  
U.S.C.A. 401(a) (17), as amended. For a teacher who first 3499  
establishes membership before July 1, 1996, the annual 3500  
compensation that may be taken into account by the retirement 3501  
system shall be determined under division (d) (3) of section 3502  
13212 of the "Omnibus Budget Reconciliation Act of 1993," Pub. 3503  
L. No. 103-66, 107 Stat. 472. 3504

(j) Payments made under division (B), (C), or (E) of 3505  
section 5923.05 of the Revised Code, Section 4 of Substitute 3506  
Senate Bill No. 3 of the 119th general assembly, Section 3 of 3507  
Amended Substitute Senate Bill No. 164 of the 124th general 3508  
assembly, or Amended Substitute House Bill No. 405 of the 124th 3509  
general assembly; 3510

(k) Anything of value received by the teacher that is 3511  
based on or attributable to retirement or an agreement to 3512  
retire. 3513

(3) The retirement board shall determine both of the 3514  
following: 3515

(a) Whether particular forms of earnings are included in 3516  
any of the categories enumerated in this division; 3517

(b) Whether any form of earnings not enumerated in this 3518



division is to be included in compensation. 3519

Decisions of the board made under this division shall be 3520  
final. 3521

(M) "Superannuate" means both of the following: 3522

(1) A former teacher receiving from the system a 3523  
retirement allowance under section 3307.58 or 3307.59 of the 3524  
Revised Code; 3525

(2) A former teacher receiving a benefit from the system 3526  
under a plan established under section 3307.81 of the Revised 3527  
Code, except that "superannuate" does not include a former 3528  
teacher who is receiving a benefit based on disability under a 3529  
plan established under section 3307.81 of the Revised Code. 3530

For purposes of sections 3307.35 and 3307.353 of the 3531  
Revised Code, "superannuate" also means a former teacher 3532  
receiving from the system a combined service retirement benefit 3533  
paid in accordance with section 3307.57 of the Revised Code, 3534  
regardless of which retirement system is paying the benefit. 3535

(N) "STRS defined benefit plan" means the plan described 3536  
in sections 3307.50 to 3307.79 of the Revised Code. 3537

(O) "STRS defined contribution plan" means the plans 3538  
established under section 3307.81 of the Revised Code and 3539  
includes the STRS combined plan under that section. 3540

(P) "Faculty" means the teaching staff of a university, 3541  
college, or school, including any academic administrators. 3542

**Sec. 3309.01.** As used in this chapter: 3543

(A) "Employer" or "public employer" means boards of 3544  
education, school districts, joint vocational districts, 3545

governing authorities of community schools established under 3546  
Chapter 3314. of the Revised Code, a science, technology, 3547  
engineering, and mathematics school established under Chapter 3548  
3326. of the Revised Code, educational institutions, technical 3549  
colleges, state, municipal, and community colleges, community 3550  
college branches, universities, university branches, other 3551  
educational institutions, or other agencies within the state by 3552  
which an employee is employed and paid, including any 3553  
organization using federal funds, provided the federal funds are 3554  
disbursed by an employer as determined by the above. In all 3555  
cases of doubt, the school employees retirement board shall 3556  
determine whether any employer is an employer as defined in this 3557  
chapter, and its decision shall be final. 3558

(B) "Employee" means all of the following: 3559

(1) Any person employed by a public employer in a position 3560  
for which the person is not required to have a registration, 3561  
certificate, or license issued pursuant to section 3301.28 or 3562  
sections 3319.22 to 3319.31 of the Revised Code or a permit 3563  
issued under section 3319.0812 of the Revised Code; 3564

(2) Any person who performs a service common to the normal 3565  
daily operation of an educational unit even though the person is 3566  
employed and paid by one who has contracted with an employer to 3567  
perform the service, and the contracting board or educational 3568  
unit shall be the employer for the purposes of administering the 3569  
provisions of this chapter; 3570

(3) Any person, not a faculty member, employed in any 3571  
school or college or other institution wholly controlled and 3572  
managed, and wholly or partly supported by the state or any 3573  
political subdivision thereof, the board of trustees, or other 3574  
managing body of which shall accept the requirements and 3575

obligations of this chapter. 3576

In all cases of doubt, the school employees retirement 3577  
board shall determine whether any person is an employee, as 3578  
defined in this division, and its decision is final. 3579

(C) "Prior service" means all service rendered prior to 3580  
September 1, 1937: 3581

(1) As an employee as defined in division (B) of this 3582  
section; 3583

(2) As an employee in a capacity covered by the public 3584  
employees retirement system or the state teachers retirement 3585  
system; 3586

(3) As an employee of an institution in another state, 3587  
service credit for which was procured by a member under the 3588  
provisions of section 3309.31 of the Revised Code. 3589

Prior service, for service as an employee in a capacity 3590  
covered by the public employees retirement system or the state 3591  
teachers retirement system, shall be granted a member under 3592  
qualifications identical to the laws and rules applicable to 3593  
service credit in those systems. 3594

Prior service shall not be granted any member for service 3595  
rendered in a capacity covered by the public employees 3596  
retirement system, the state teachers retirement system, and 3597  
this system in the event the service credit has, in the 3598  
respective systems, been received, waived by exemption, or 3599  
forfeited by withdrawal of contributions, except as provided in 3600  
this chapter. 3601

If a member who has been granted prior service should, 3602  
subsequent to September 16, 1957, and before retirement, 3603

establish three years of contributing service in the public 3604  
employees retirement system, or one year in the state teachers 3605  
retirement system, then the prior service granted shall become, 3606  
at retirement, the liability of the other system, if the prior 3607  
service or employment was in a capacity that is covered by that 3608  
system. 3609

The provisions of this division shall not cancel any prior 3610  
service granted a member by the school employees retirement 3611  
board prior to August 1, 1959. 3612

(D) "Total service," "total service credit," or "Ohio 3613  
service credit" means all contributing service of a member of 3614  
the school employees retirement system, and all prior service, 3615  
computed as provided in this chapter, and all service 3616  
established pursuant to sections 3309.31, 3309.311, and 3309.33 3617  
of the Revised Code. In addition, "total service" includes any 3618  
period, not in excess of three years, during which a member was 3619  
out of service and receiving benefits from the state insurance 3620  
fund, provided the injury or incapacitation was the direct 3621  
result of school employment. 3622

(E) "Member" means any employee, except an SERS retirant 3623  
or other system retirant as defined in section 3309.341 of the 3624  
Revised Code, who has established membership in the school 3625  
employees retirement system. "Member" includes a disability 3626  
benefit recipient. 3627

(F) "Contributor" means any person who has an account in 3628  
the employees' savings fund. When used in the sections listed in 3629  
division (B) of section 3309.82 of the Revised Code, 3630  
"contributor" includes any person participating in a plan 3631  
established under section 3309.81 of the Revised Code. 3632

(G) "Retirant" means any former member who retired and is 3633  
receiving a retirement allowance under section 3309.36 or 3634  
3309.381 or former section 3309.38 of the Revised Code. 3635

(H) "Beneficiary" or "beneficiaries" means the estate or a 3636  
person or persons who, as the result of the death of a 3637  
contributor or retirant, qualifies for or is receiving some 3638  
right or benefit under this chapter. 3639

(I) "Interest," as specified in division (E) of section 3640  
3309.60 of the Revised Code, means interest at the rates for the 3641  
respective funds and accounts as the school employees retirement 3642  
board may determine from time to time. 3643

(J) "Accumulated contributions" means the sum of all 3644  
amounts credited to a contributor's account in the employees' 3645  
savings fund together with any regular interest credited thereon 3646  
at the rates approved by the retirement board prior to 3647  
retirement. 3648

(K) "Final average salary" means the sum of the annual 3649  
compensation for the three highest years of compensation for 3650  
which contributions were made by the member, divided by three. 3651  
If the member has a partial year of contributing service in the 3652  
year in which the member terminates employment and the partial 3653  
year is at a rate of compensation that is higher than the rate 3654  
of compensation for any one of the highest three years of annual 3655  
earnings, the board shall substitute the compensation earned for 3656  
the partial year for the compensation earned for a similar 3657  
fractional portion in the lowest of the three high years of 3658  
annual compensation before dividing by three. If a member has 3659  
less than three years of contributing membership, the final 3660  
average salary shall be the total compensation divided by the 3661  
total number of years, including any fraction of a year, of 3662

contributing service. 3663

(L) "Annuity" means payments for life derived from 3664  
contributions made by a contributor and paid from the annuity 3665  
and pension reserve fund as provided in this chapter. All 3666  
annuities shall be paid in twelve equal monthly installments. 3667

(M) (1) "Pension" means annual payments for life derived 3668  
from appropriations made by an employer and paid from the 3669  
employers' trust fund or the annuity and pension reserve fund. 3670  
All pensions shall be paid in twelve equal monthly installments. 3671

(2) "Disability retirement" means retirement as provided 3672  
in section 3309.40 of the Revised Code. 3673

(N) "Retirement allowance" means the pension plus the 3674  
annuity. 3675

(O) (1) "Benefit" means a payment, other than a retirement 3676  
allowance or the annuity paid under section 3309.344 of the 3677  
Revised Code, payable from the accumulated contributions of the 3678  
member or the employer, or both, under this chapter and includes 3679  
a disability allowance or disability benefit. 3680

(2) "Disability allowance" means an allowance paid on 3681  
account of disability under section 3309.401 of the Revised 3682  
Code. 3683

(3) "Disability benefit" means a benefit paid as 3684  
disability retirement under section 3309.40 of the Revised Code, 3685  
as a disability allowance under section 3309.401 of the Revised 3686  
Code, or as a disability benefit under section 3309.35 of the 3687  
Revised Code. 3688

(P) "Annuity reserve" means the present value, computed 3689  
upon the basis of mortality tables adopted by the school 3690

employees retirement board, of all payments to be made on 3691  
account of any annuity, or benefit in lieu of any annuity, 3692  
granted to a retirant. 3693

(Q) "Pension reserve" means the present value, computed 3694  
upon the basis of mortality tables adopted by the school 3695  
employees retirement board, of all payments to be made on 3696  
account of any pension, or benefit in lieu of any pension, 3697  
granted to a retirant or a beneficiary. 3698

(R) "Year" means the year beginning the first day of July 3699  
and ending with the thirtieth day of June next following. 3700

(S) "Local district pension system" means any school 3701  
employees' pension fund created in any school district of the 3702  
state prior to September 1, 1937. 3703

(T) "Employer contribution" means the amount paid by an 3704  
employer as determined under section 3309.49 of the Revised 3705  
Code. 3706

(U) "Fiduciary" means a person who does any of the 3707  
following: 3708

(1) Exercises any discretionary authority or control with 3709  
respect to the management of the system, or with respect to the 3710  
management or disposition of its assets; 3711

(2) Renders investment advice for a fee, direct or 3712  
indirect, with respect to money or property of the system; 3713

(3) Has any discretionary authority or responsibility in 3714  
the administration of the system. 3715

(V) (1) Except as otherwise provided in this division, 3716  
"compensation" means all salary, wages, and other earnings paid 3717  
to a contributor by reason of employment. The salary, wages, and 3718

other earnings shall be determined prior to determination of the 3719  
amount required to be contributed to the employees' savings fund 3720  
under section 3309.47 of the Revised Code and without regard to 3721  
whether any of the salary, wages, or other earnings are treated 3722  
as deferred income for federal income tax purposes. 3723

(2) Compensation does not include any of the following: 3724

(a) Payments for accrued but unused sick leave or personal 3725  
leave, including payments made under a plan established pursuant 3726  
to section 124.39 of the Revised Code or any other plan 3727  
established by the employer; 3728

(b) Payments made for accrued but unused vacation leave, 3729  
including payments made pursuant to section 124.13 of the 3730  
Revised Code or a plan established by the employer; 3731

(c) Payments made for vacation pay covering concurrent 3732  
periods for which other salary or compensation is also paid or 3733  
during which benefits are paid under this chapter; 3734

(d) Amounts paid by the employer to provide life 3735  
insurance, sickness, accident, endowment, health, medical, 3736  
hospital, dental, or surgical coverage, or other insurance for 3737  
the contributor or the contributor's family, or amounts paid by 3738  
the employer to the contributor in lieu of providing the 3739  
insurance; 3740

(e) Incidental benefits, including lodging, food, laundry, 3741  
parking, or services furnished by the employer, use of the 3742  
employer's property or equipment, and reimbursement for job- 3743  
related expenses authorized by the employer, including moving 3744  
and travel expenses and expenses related to professional 3745  
development; 3746

(f) Payments made to or on behalf of a contributor that 3747



are in excess of the annual compensation that may be taken into 3748  
account by the retirement system under division (a) (17) of 3749  
section 401 of the "Internal Revenue Code of 1986," 100 Stat. 3750  
2085, 26 U.S.C.A. 401(a) (17), as amended. For a contributor who 3751  
first establishes membership before July 1, 1996, the annual 3752  
compensation that may be taken into account by the retirement 3753  
system shall be determined under division (d) (3) of section 3754  
13212 of the "Omnibus Budget Reconciliation Act of 1993," Pub. 3755  
L. No. 103-66, 107 Stat. 472; 3756

(g) Payments made under division (B), (C), or (E) of 3757  
section 5923.05 of the Revised Code, Section 4 of Substitute 3758  
Senate Bill No. 3 of the 119th general assembly, Section 3 of 3759  
Amended Substitute Senate Bill No. 164 of the 124th general 3760  
assembly, or Amended Substitute House Bill No. 405 of the 124th 3761  
general assembly; 3762

(h) Anything of value received by the contributor that is 3763  
based on or attributable to retirement or an agreement to 3764  
retire, except that payments made on or before January 1, 1989, 3765  
that are based on or attributable to an agreement to retire 3766  
shall be included in compensation if both of the following 3767  
apply: 3768

(i) The payments are made in accordance with contract 3769  
provisions that were in effect prior to January 1, 1986. 3770

(ii) The employer pays the retirement system an amount 3771  
specified by the retirement board equal to the additional 3772  
liability from the payments. 3773

(3) The retirement board shall determine by rule whether 3774  
any form of earnings not enumerated in this division is to be 3775  
included in compensation, and its decision shall be final. 3776

(W) "Disability benefit recipient" means a member who is 3777  
receiving a disability benefit. 3778

(X) "Actuary" means an individual who satisfies all of the 3779  
following requirements: 3780

(1) Is a member of the American academy of actuaries; 3781

(2) Is an associate or fellow of the society of actuaries; 3782

(3) Has a minimum of five years' experience in providing 3783  
actuarial services to public retirement plans. 3784

**Sec. 3310.41.** (A) As used in this section: 3785

(1) "Alternative public provider" means either of the 3786  
following providers that agrees to enroll a child in the 3787  
provider's special education program to implement the child's 3788  
individualized education program or an education plan developed 3789  
by the school district under division (G) of this section and to 3790  
which the child's parent owes fees for the services provided to 3791  
the child: 3792

(a) A school district that is not the school district in 3793  
which the child is entitled to attend school; 3794

(b) A public entity other than a school district. 3795

(2) "Entitled to attend school" means entitled to attend 3796  
school in a school district under section 3313.64 or 3313.65 of 3797  
the Revised Code. 3798

(3) "Formula ADM" has the same meaning as in section 3799  
3317.02 of the Revised Code. 3800

(4) "Preschool child with a disability" and 3801  
"individualized education program" have the same meanings as in 3802  
section 3323.01 of the Revised Code. 3803

(5) "Parent" has the same meaning as in section 3313.64 of the Revised Code, except that "parent" does not mean a parent whose custodial rights have been terminated. "Parent" also includes the custodian of a qualified special education child, when a court has granted temporary, legal, or permanent custody of the child to an individual other than either of the natural or adoptive parents of the child or to a government agency.

(6) "Qualified special education child" is a child who ~~either was either enrolled in or eligible to enter school in the~~ school district in which the child is entitled to attend school in any grade from preschool through twelve in the school year prior to the year in which a scholarship under this section is first sought for the child or is eligible to enter school in any grade preschool through twelve in the school district in which the child is entitled to attend school in the school year in which a scholarship under this section is first sought for the child and for whom any of the following conditions apply:

(a) The school district in which the child is entitled to attend school has identified the child as autistic. A child who has been identified as having a "pervasive developmental disorder - not otherwise specified (PPD-NOS)" shall be considered to be an autistic child for purposes of this section.

(b) The school district in which the child is entitled to attend school has developed an individualized education program under Chapter 3323. of the Revised Code for the child that includes services related to autism.

(c) The child has been diagnosed as autistic by a physician or psychologist.

(7) "Registered private provider" means a nonpublic school

or other nonpublic entity that has been approved by the 3833  
department and workforce to participate in the program 3834  
established under this section. 3835

(8) "Special education program" means a school or facility 3836  
that provides special education and related services to children 3837  
with disabilities. 3838

(B) There is hereby established the autism scholarship 3839  
program. Under the program, the department shall pay a 3840  
scholarship under section 3317.022 of the Revised Code to the 3841  
parent of each qualified special education child upon 3842  
application of that parent pursuant to procedures and deadlines 3843  
established by rule of the department. Each scholarship shall be 3844  
used only to pay tuition for the child on whose behalf the 3845  
scholarship is awarded to attend a special education program 3846  
that implements the child's individualized education program or 3847  
education plan and that is operated by an alternative public 3848  
provider or by a registered private provider, and to pay for 3849  
other services agreed to by the provider and the parent of a 3850  
qualified special education child that are not included in the 3851  
individualized education program or education plan but are 3852  
associated with educating the child. Upon agreement with the 3853  
parent of a qualified special education child, the alternative 3854  
public provider or the registered private provider may modify 3855  
the services provided to the child. The purpose of the 3856  
scholarship is to permit the parent of a qualified special 3857  
education child the choice to send the child to a special 3858  
education program, instead of the one operated by or for the 3859  
school district in which the child is entitled to attend school, 3860  
to receive the services prescribed in the child's individualized 3861  
education program or education plan once the individualized 3862  
education program or education plan is finalized and any other 3863

services agreed to by the provider and the parent of a qualified 3864  
special education child. The services provided under the 3865  
scholarship shall include an educational component or services 3866  
designed to assist the child to benefit from the child's 3867  
education. 3868

A scholarship under this section shall not be awarded to 3869  
the parent of a child while the child's individualized education 3870  
program is being developed by the school district in which the 3871  
child is entitled to attend school, or while any administrative 3872  
or judicial mediation or proceedings with respect to the content 3873  
of the child's individualized education program are pending. A 3874  
scholarship under this section shall not be used for a child to 3875  
attend a public special education program that operates under a 3876  
contract, compact, or other bilateral agreement between the 3877  
school district in which the child is entitled to attend school 3878  
and another school district or other public provider, or for a 3879  
child to attend a community school established under Chapter 3880  
3314. of the Revised Code. However, nothing in this section or 3881  
in any rule adopted by the department shall prohibit a parent 3882  
whose child attends a public special education program under a 3883  
contract, compact, or other bilateral agreement, or a parent 3884  
whose child attends a community school, from applying for and 3885  
accepting a scholarship under this section so that the parent 3886  
may withdraw the child from that program or community school and 3887  
use the scholarship for the child to attend a special education 3888  
program for which the parent is required to pay for services for 3889  
the child. 3890

Except for development of the child's individualized 3891  
education program or education plan, the school district in 3892  
which a qualified special education child is entitled to attend 3893  
school and the child's school district of residence, as defined 3894

in section 3323.01 of the Revised Code, if different, are not 3895  
obligated to provide the child with a free appropriate public 3896  
education under Chapter 3323. of the Revised Code for as long as 3897  
the child continues to attend the special education program 3898  
operated by either an alternative public provider or a 3899  
registered private provider for which a scholarship is awarded 3900  
under the autism scholarship program. If at any time, the 3901  
eligible applicant for the child decides no longer to accept 3902  
scholarship payments and enrolls the child in the special 3903  
education program of the school district in which the child is 3904  
entitled to attend school, that district shall provide the child 3905  
with a free appropriate public education under Chapter 3323. of 3906  
the Revised Code. 3907

A child attending a special education program with a 3908  
scholarship under this section shall continue to be entitled to 3909  
transportation to and from that program in the manner prescribed 3910  
by law. 3911

(C) As prescribed in division (A) (2) (h) of section 3317.03 3912  
of the Revised Code, a child who is not a preschool child with a 3913  
disability for whom a scholarship is awarded under this section 3914  
shall be counted in the formula ADM of the district in which the 3915  
child is entitled to attend school and not in the formula ADM of 3916  
any other school district. 3917

(D) A scholarship shall not be paid under section 3317.022 3918  
of the Revised Code to a parent for payment of tuition owed to a 3919  
nonpublic entity unless that entity is a registered private 3920  
provider. The department shall approve entities that meet the 3921  
standards established by rule of the department for the program 3922  
established under this section. 3923

(E) The department shall adopt rules under Chapter 119. of 3924

the Revised Code prescribing procedures necessary to implement 3925  
this section, including, but not limited to, procedures and 3926  
deadlines for parents to apply for scholarships, standards for 3927  
registered private providers, and procedures for approval of 3928  
entities as registered private providers. 3929

The rules also shall specify that intervention services 3930  
under the autism scholarship program may be provided by a 3931  
qualified, credentialed provider, including, but not limited to, 3932  
all of the following: 3933

(1) A behavior analyst certified by a nationally 3934  
recognized organization that certifies behavior analysts; 3935

(2) A psychologist licensed to practice in this state 3936  
under Chapter 4732. of the Revised Code; 3937

(3) An independent school psychologist or school 3938  
psychologist licensed to practice in this state under Chapter 3939  
4732. of the Revised Code; 3940

(4) Any person employed by a licensed psychologist, 3941  
licensed independent school psychologist, or licensed school 3942  
psychologist, while carrying out specific tasks, under the 3943  
licensee's supervision, as an extension of the licensee's legal 3944  
and ethical authority as specified under Chapter 4732. of the 3945  
Revised Code who is ascribed as "psychology trainee," 3946  
"psychology assistant," "psychology intern," or other 3947  
appropriate term that clearly implies their supervised or 3948  
training status; 3949

(5) Unlicensed persons holding a doctoral degree in 3950  
psychology or special education from a program approved by the 3951  
department; 3952

(6) A "registered behavior technician" as described under 3953

rule 5123-9-41 of the Administrative Code working under the 3954  
supervision and following the intervention plan of a certified 3955  
Ohio behavior analyst or a behavior analyst certified by a 3956  
nationally recognized organization that certifies behavior 3957  
analysts; 3958

(7) A "certified Ohio behavior analyst" under Chapter 3959  
4783. of the Revised Code; 3960

(8) Any other qualified individual as determined by the 3961  
department. 3962

(F) The department shall provide reasonable notice to all 3963  
parents of children receiving a scholarship under the autism 3964  
scholarship program, alternative public providers, and 3965  
registered private providers of any amendment to a rule 3966  
governing, or change in the administration of, the autism 3967  
scholarship program. 3968

(G) If a child qualifies for the autism scholarship 3969  
program pursuant to a diagnosis under division (A) (6) (c) of this 3970  
section and does not have an individualized education program 3971  
that includes services related to autism, the school district in 3972  
which the child is entitled to attend school shall develop an 3973  
education plan for the child. 3974

(H) Not later than the thirtieth day of June each year, 3975  
each alternative public provider and registered private provider 3976  
enrolling students receiving autism scholarships shall submit to 3977  
the department, in a form and manner prescribed by the 3978  
department, the tuition rates charged by the provider for the 3979  
following school year. 3980

(I) The department shall not require the parent of a 3981  
student who applies for or receives a scholarship under this 3982



section to complete any kind of income verification regarding 3983  
the student's family income. 3984

**Sec. 3313.608.** (A) (1) Beginning with students who enter 3985  
third grade in the school year that starts July 1, 2009, and 3986  
until June 30, 2013, unless the student is excused under 3987  
division (C) of section 3301.0711 of the Revised Code from 3988  
taking the assessment described in this section, for any student 3989  
who does not attain at least the equivalent level of achievement 3990  
designated under division (A) (3) of section 3301.0710 of the 3991  
Revised Code on the assessment prescribed under that section to 3992  
measure skill in English language arts expected at the end of 3993  
third grade, each school district, in accordance with the policy 3994  
adopted under section 3313.609 of the Revised Code, shall do one 3995  
of the following: 3996

(a) Promote the student to fourth grade if the student's 3997  
principal and reading teacher agree that other evaluations of 3998  
the student's skill in reading demonstrate that the student is 3999  
academically prepared to be promoted to fourth grade; 4000

(b) Promote the student to fourth grade but provide the 4001  
student with intensive intervention services in fourth grade; 4002

(c) Retain the student in third grade. 4003

(2) Beginning with students who enter third grade in the 4004  
2013-2014 school year, unless the student is excused under 4005  
division (C) of section 3301.0711 of the Revised Code from 4006  
taking the assessment described in this section, no school 4007  
district shall promote to fourth grade any student who does not 4008  
attain at least the equivalent level of achievement designated 4009  
under division (A) (3) of section 3301.0710 of the Revised Code 4010  
on the assessment prescribed under that section to measure skill 4011

in English language arts expected at the end of third grade, 4012  
unless one of the following applies: 4013

(a) The student is an English learner who has been 4014  
enrolled in United States schools for less than three full 4015  
school years and has had less than three years of instruction in 4016  
an English as a second language program. 4017

(b) The student is a child with a disability entitled to 4018  
special education and related services under Chapter 3323. of 4019  
the Revised Code and the student's individualized education 4020  
program exempts the student from retention under this division. 4021

(c) The student demonstrates an acceptable level of 4022  
performance on an alternative standardized reading assessment as 4023  
determined by the department of education and workforce. 4024

(d) All of the following apply: 4025

(i) The student is a child with a disability entitled to 4026  
special education and related services under Chapter 3323. of 4027  
the Revised Code. 4028

(ii) The student has taken the third grade English 4029  
language arts achievement assessment prescribed under section 4030  
3301.0710 of the Revised Code. 4031

(iii) The student's individualized education program or 4032  
plan under section 504 of the "Rehabilitation Act of 1973," 87 4033  
Stat. 355, 29 U.S.C. 794, as amended, shows that the student has 4034  
received intensive remediation in reading for two school years 4035  
but still demonstrates a deficiency in reading. 4036

(iv) The student previously was retained in any of grades 4037  
kindergarten to three. 4038

(e) (i) The student received intensive remediation for 4039

reading for two school years but still demonstrates a deficiency 4040  
in reading and was previously retained in any of grades 4041  
kindergarten to three. 4042

(ii) A student who is promoted under division (A) (2) (e) (i) 4043  
of this section shall continue to receive intensive reading 4044  
instruction in grade four. The instruction shall include an 4045  
altered instructional day that includes specialized diagnostic 4046  
information and specific research-based reading strategies for 4047  
the student that have been successful in improving reading among 4048  
low-performing readers. 4049

(f) A student's parent or guardian, in consultation with 4050  
the student's reading teacher and building principal, requests 4051  
that the student, regardless of if the student is reading at 4052  
grade level, be promoted to the fourth grade. 4053

A student who is promoted under division (A) (2) (f) of this 4054  
section shall continue to receive intensive reading instruction 4055  
in the same manner as a student retained under this section 4056  
until the student is able to read at grade level. 4057

(B) (1) Beginning in the 2012-2013 school year, to assist 4058  
students in meeting the third grade guarantee established by 4059  
this section, each school district board of education shall 4060  
adopt policies and procedures with which it annually shall 4061  
assess the reading skills of each student, except those students 4062  
with significant cognitive disabilities or other disabilities as 4063  
authorized by the department on a case-by-case basis, enrolled 4064  
in kindergarten to third grade and shall identify students who 4065  
are reading below their grade level. The reading skills 4066  
assessment shall be completed by the thirtieth day of September 4067  
for students in grades one to three, and by the twentieth day of 4068  
instruction of the school year for students in kindergarten. 4069

Each district shall use the diagnostic assessment to measure 4070  
reading ability for the appropriate grade level adopted under 4071  
section 3301.079 of the Revised Code, or a comparable tool 4072  
approved by the department of education and workforce, to 4073  
identify such students. The policies and procedures shall 4074  
require the students' classroom teachers to be involved in the 4075  
assessment and the identification of students reading below 4076  
grade level. The assessment may be administered electronically 4077  
using live, two-way video and audio connections whereby the 4078  
teacher administering the assessment may be in a separate 4079  
location from the student. 4080

(2) For each student identified by the diagnostic 4081  
assessment prescribed under this section as having reading 4082  
skills below grade level, the district shall do both of the 4083  
following: 4084

(a) Provide to the student's parent or guardian, in 4085  
writing, all of the following: 4086

(i) Notification that the student has been identified as 4087  
having a substantial deficiency in reading; 4088

(ii) A description of the current services that are 4089  
provided to the student; 4090

(iii) A description of the proposed supplemental 4091  
instructional services and supports that will be provided to the 4092  
student that are designed to remediate the identified areas of 4093  
reading deficiency; 4094

(iv) Notification that if the student attains a score in 4095  
the range designated under division (A)(3) of section 3301.0710 4096  
of the Revised Code on the assessment prescribed under that 4097  
section to measure skill in English language arts expected at 4098

the end of third grade, the student shall be retained unless the 4099  
student is exempt under division (A) of this section. The 4100  
notification shall specify that the assessment under section 4101  
3301.0710 of the Revised Code is not the sole determinant of 4102  
promotion and that additional evaluations and assessments are 4103  
available to the student to assist parents and the district in 4104  
knowing when a student is reading at or above grade level and 4105  
ready for promotion. 4106

(v) A statement that connects the child's proficiency 4107  
level in reading to long-term outcomes of success related to 4108  
proficiency in reading. 4109

(b) Provide intensive reading instruction services and 4110  
regular diagnostic assessments to the student immediately 4111  
following identification of a reading deficiency until the 4112  
development of the reading improvement and monitoring plan 4113  
required by division (C) of this section. These intervention 4114  
services shall be aligned with the science of reading as defined 4115  
under section 3313.6028 of the Revised Code and include 4116  
research-based reading strategies that have been shown to be 4117  
successful in improving reading among low-performing readers and 4118  
instruction targeted at the student's identified reading 4119  
deficiencies. 4120

(3) For each student retained under division (A) of this 4121  
section, the district shall do all of the following: 4122

(a) Provide intense remediation services until the student 4123  
is able to read at grade level. The remediation services shall 4124  
include intensive interventions in reading that address the 4125  
areas of deficiencies identified under this section including, 4126  
but not limited to, not less than ninety minutes of reading 4127  
instruction per day, and may include any of the following: 4128

(i) Small group instruction;	4129
(ii) Reduced teacher-student ratios;	4130
(iii) More frequent progress monitoring;	4131
(iv) Tutoring or mentoring;	4132
(v) Transition classes containing third and fourth grade students;	4133 4134
(vi) Extended school day, week, or year;	4135
(vii) Summer reading camps.	4136
(b) Establish a policy for the mid-year promotion of a student retained under division (A) of this section who demonstrates that the student is reading at or above grade level;	4137 4138 4139 4140
(c) Provide each student with a teacher who satisfies one or more of the criteria set forth in division (H) of this section.	4141 4142 4143
The district shall offer the option for students to receive applicable services from one or more providers other than the district. Providers shall be screened and approved by the district or the department of education and workforce. If the student participates in the remediation services and demonstrates reading proficiency in accordance with standards adopted by the department prior to the start of fourth grade, the district shall promote the student to that grade.	4144 4145 4146 4147 4148 4149 4150 4151
(4) For each student retained under division (A) of this section who has demonstrated proficiency in a specific academic ability field, each district shall provide instruction commensurate with student achievement levels in that specific	4152 4153 4154 4155

academic ability field. 4156

As used in this division, "specific academic ability 4157  
field" has the same meaning as in section 3324.01 of the Revised 4158  
Code. 4159

(C) For each student required to be provided intervention 4160  
services under this section, the district shall develop a 4161  
reading improvement and monitoring plan within sixty days after 4162  
receiving the student's results on the diagnostic assessment or 4163  
comparable tool administered under division (B)(1) of this 4164  
section. The district shall involve the student's parent or 4165  
guardian and classroom teacher in developing the plan. The plan 4166  
shall include all of the following: 4167

(1) Identification of the student's specific reading 4168  
deficiencies; 4169

(2) A description of the additional instructional services 4170  
and support that will be provided to the student to remediate 4171  
the identified reading deficiencies; 4172

(3) Opportunities for the student's parent or guardian to 4173  
be involved in the instructional services and support described 4174  
in division (C)(2) of this section; 4175

(4) A process for monitoring the extent to which the 4176  
student receives the instructional services and support 4177  
described in division (C)(2) of this section; 4178

(5) A reading curriculum during regular school hours that 4179  
does all of the following: 4180

(a) Assists students to read at grade level; 4181

(b) Provides scientifically based and reliable assessment; 4182

(c) Provides initial and ongoing analysis of each 4183  
student's reading progress. 4184

(6) A statement that if the student does not attain at 4185  
least the equivalent level of achievement designated under 4186  
division (A) (3) of section 3301.0710 of the Revised Code on the 4187  
assessment prescribed under that section to measure skill in 4188  
English language arts expected by the end of third grade, the 4189  
student may be retained in third grade. 4190

(7) High-dosage tutoring opportunities aligned with the 4191  
student's classroom instruction through a state-approved vendor 4192  
on the list of high-quality tutoring vendors under section 4193  
3301.136 of the Revised Code or a locally approved opportunity 4194  
that aligns with high-dosage tutoring best practices. High- 4195  
dosage tutoring opportunities shall include additional 4196  
instruction time of at least three days per week, or at least 4197  
fifty hours over thirty-six weeks. 4198

The district shall continue to provide the plan developed 4199  
under division (C) of this section until the student achieves 4200  
the required level of skill in reading for the student's current 4201  
grade level. 4202

Each student with a reading improvement and monitoring 4203  
plan under this division who enters third grade after July 1, 4204  
2013, shall be assigned to a teacher who satisfies one or more 4205  
of the criteria set forth in division (H) of this section. 4206

The district shall report any information requested by the 4207  
department about the reading improvement monitoring plans 4208  
developed under this division in the manner required by the 4209  
department. 4210

(D) Each school district shall report annually to the 4211



department on its implementation and compliance with this 4212  
section using guidelines prescribed by the department. The 4213  
director of education and workforce annually shall report to the 4214  
governor and general assembly the number and percentage of 4215  
students in grades kindergarten through four reading below grade 4216  
level based on the diagnostic assessments administered under 4217  
division (B) of this section and the achievement assessments 4218  
administered under divisions (A) (1) (a) and (b) of section 4219  
3301.0710 of the Revised Code in English language arts, 4220  
aggregated by school district and building; the types of 4221  
intervention services provided to students; and, if available, 4222  
an evaluation of the efficacy of the intervention services 4223  
provided. 4224

(E) Any summer remediation services funded in whole or in 4225  
part by the state and offered by school districts to students 4226  
under this section shall meet the following conditions: 4227

(1) The remediation methods are based on reliable 4228  
educational research. 4229

(2) The school districts conduct assessment before and 4230  
after students participate in the program to facilitate 4231  
monitoring results of the remediation services. 4232

(3) The parents of participating students are involved in 4233  
programming decisions. 4234

(F) Any intervention or remediation services required by 4235  
this section shall include intensive, explicit, and systematic 4236  
instruction. 4237

(G) This section does not create a new cause of action or 4238  
a substantive legal right for any person. 4239

(H) (1) Except as provided under divisions (H) (2), (3), and 4240

(4) of this section, each student described in division (B) (3) 4241  
or (C) of this section who enters third grade for the first time 4242  
on or after July 1, 2013, shall be assigned a teacher who has at 4243  
least one year of teaching experience and who satisfies one or 4244  
more of the following criteria: 4245

(a) The teacher holds a reading endorsement on the 4246  
teacher's license and has attained a passing score on the 4247  
corresponding assessment for that endorsement, as applicable. 4248

(b) The teacher has completed a master's degree program 4249  
with a major in reading. 4250

(c) The teacher was rated "most effective" for reading 4251  
instruction consecutively for the most recent two years based on 4252  
assessments of student growth measures developed by a vendor and 4253  
that is on the list of student assessments approved by the 4254  
department under division (B) (2) of section 3319.112 of the 4255  
Revised Code. 4256

(d) The teacher was rated "above expected value added," in 4257  
reading instruction, as determined by criteria established by 4258  
the department, for the most recent, consecutive two years. 4259

(e) The teacher has earned a passing score on a rigorous 4260  
test of principles of scientifically research-based reading 4261  
instruction as approved by the department. 4262

(f) The teacher holds an educator license for teaching 4263  
grades pre-kindergarten through three or four through nine 4264  
issued on or after July 1, 2017. 4265

(2) Notwithstanding division (H) (1) of this section, a 4266  
student described in division (B) (3) or (C) of this section who 4267  
enters third grade for the first time on or after July 1, 2013, 4268  
may be assigned to a teacher with less than one year of teaching 4269

experience provided that the teacher meets one or more of the 4270  
criteria described in divisions (H) (1) (a) to (f) of this section 4271  
and that teacher is assigned a teacher mentor who meets the 4272  
qualifications of division (H) (1) of this section. 4273

(3) Notwithstanding division (H) (1) of this section, a 4274  
student described in division (B) (3) or (C) of this section who 4275  
enters third grade for the first time on or after July 1, 2013, 4276  
but prior to July 1, 2016, may be assigned to a teacher who 4277  
holds an alternative credential approved by the department or 4278  
who has successfully completed training that is based on 4279  
principles of scientifically research-based reading instruction 4280  
that has been approved by the department. ~~Beginning on July 1,~~ 4281  
~~2014, the~~ The alternative credentials and training described in 4282  
division (H) (3) of this section shall be aligned with the 4283  
reading competencies adopted by the ~~state board department~~ of 4284  
education and workforce under section 3301.077 of the Revised 4285  
Code. 4286

(4) Notwithstanding division (H) (1) of this section, a 4287  
student described in division (B) (3) or (C) of this section who 4288  
enters third grade for the first time on or after July 1, 2013, 4289  
may receive reading intervention or remediation services under 4290  
this section from an individual employed as a speech-language 4291  
pathologist who holds a license issued by the state speech and 4292  
hearing professionals board under Chapter 4753. of the Revised 4293  
Code and a registration under section 3319.221 of the Revised 4294  
Code. 4295

(5) A teacher, other than a student's teacher of record, 4296  
may provide any services required under this section, so long as 4297  
that other teacher meets the requirements of division (H) of 4298  
this section and the teacher of record and the school principal 4299

agree to the assignment. Any such assignment shall be documented 4300  
in the student's reading improvement and monitoring plan. 4301

As used in this division, "teacher of record" means the 4302  
classroom teacher to whom a student is assigned. 4303

(I) Notwithstanding division (H) of this section, a 4304  
teacher may teach reading to any student who is an English 4305  
language learner, and has been in the United States for three 4306  
years or less, or to a student who has an individualized 4307  
education program developed under Chapter 3323. of the Revised 4308  
Code if that teacher holds an alternative credential approved by 4309  
the department or has successfully completed training that is 4310  
based on principles of scientifically research-based reading 4311  
instruction that has been approved by the department. ~~Beginning~~ 4312  
~~on July 1, 2014, the~~ The alternative credentials and training 4313  
described in this division shall be aligned with the reading 4314  
competencies adopted by the ~~state board~~ department of education 4315  
and workforce under section 3301.077 of the Revised Code. 4316

(J) If, on or after June 4, 2013, a school district or 4317  
community school cannot furnish the number of teachers needed 4318  
who satisfy one or more of the criteria set forth in division 4319  
(H) of this section for the 2013-2014 school year, the school 4320  
district or community school shall develop and submit a staffing 4321  
plan by June 30, 2013. The staffing plan shall include criteria 4322  
that will be used to assign a student described in division (B) 4323  
(3) or (C) of this section to a teacher, credentials or training 4324  
held by teachers currently teaching at the school, and how the 4325  
school district or community school will meet the requirements 4326  
of this section. The school district or community school shall 4327  
post the staffing plan on its web site for the applicable school 4328  
year. 4329

Not later than March 1, 2014, and on the first day of 4330  
March in each year thereafter, a school district or community 4331  
school that has submitted a plan under this division shall 4332  
submit to the department a detailed report of the progress the 4333  
district or school has made in meeting the requirements under 4334  
this section. 4335

A school district or community school may request an 4336  
extension of a staffing plan beyond the 2013-2014 school year. 4337  
Extension requests must be submitted to the department not later 4338  
than the thirtieth day of April prior to the start of the 4339  
applicable school year. The department may grant extensions 4340  
valid through the 2015-2016 school year. 4341

(K) The department of education and workforce shall 4342  
designate one or more staff members to provide guidance and 4343  
assistance to school districts and community schools in 4344  
implementing the third grade guarantee established by this 4345  
section, including any standards or requirements adopted to 4346  
implement the guarantee and to provide information and support 4347  
for reading instruction and achievement. 4348

**Sec. 3313.7117.** (A) As used in this section: 4349

(1) "Licensed health care professional" means any of the 4350  
following: 4351

(a) A physician authorized under Chapter 4731. of the 4352  
Revised Code to practice medicine and surgery or osteopathic 4353  
medicine and surgery; 4354

(b) A registered nurse, advanced practice registered 4355  
nurse, or licensed practical nurse licensed under Chapter 4723. 4356  
of the Revised Code; 4357

(c) A physician assistant licensed under Chapter 4730. of 4358

the Revised Code. 4359

(2) "Seizure disorder" means epilepsy or involuntary 4360  
disturbance of brain function that may manifest as an 4361  
impairment, loss of consciousness, behavioral abnormalities, 4362  
sensory disturbance or convulsions. 4363

(3) "Treating practitioner" means any of the following who 4364  
has primary responsibility for treating a student's seizure 4365  
disorder and has been identified as such by the student's 4366  
parent, guardian, or other person having care or charge of the 4367  
student or, if the student is at least eighteen years of age, by 4368  
the student: 4369

(a) A physician authorized under Chapter 4731. of the 4370  
Revised Code to practice medicine and surgery or osteopathic 4371  
medicine and surgery; 4372

(b) An advanced practice registered nurse who holds a 4373  
current, valid license to practice nursing as an advanced 4374  
practice registered nurse issued under Chapter 4723. of the 4375  
Revised Code and is designated as a clinical nurse specialist or 4376  
certified nurse practitioner in accordance with section 4723.42 4377  
of the Revised Code; 4378

(c) A physician assistant who holds a license issued under 4379  
Chapter 4730. of the Revised Code, holds a valid prescriber 4380  
number issued by the state medical board, and has been granted 4381  
physician-delegated prescriptive authority. 4382

(B) A school nurse, or another district or school employee 4383  
if a district or school does not have a school nurse, of each 4384  
city, local, exempted village, and joint vocational school 4385  
district and the governing authority of a chartered nonpublic 4386  
school, acting in collaboration with a student's parents or 4387

guardian, shall create an individualized seizure action plan for 4388  
each student enrolled in the school district or chartered 4389  
nonpublic school who has an active seizure disorder diagnosis. A 4390  
plan shall include all of the following components: 4391

(1) A written request signed by the parent, guardian, or 4392  
other person having care or charge of the student, required by 4393  
division (C)(1) of section 3313.713 of the Revised Code, to have 4394  
one or more drugs prescribed for a seizure disorder administered 4395  
to the student; 4396

(2) A written statement from the student's treating 4397  
practitioner providing the drug information required by division 4398  
(C)(2) of section 3313.713 of the Revised Code for each drug 4399  
prescribed to the student for a seizure disorder. 4400

(3) Any other component required by the ~~state board~~ 4401  
department of education and workforce. 4402

(C)(1) The school nurse or a school administrator if the 4403  
district does not employ a school nurse, shall notify a school 4404  
employee, contractor, and volunteer in writing regarding the 4405  
existence and content of each seizure action plan in force if 4406  
the employee, contractor, or volunteer does any of the 4407  
following: 4408

(a) Regularly interacts with the student; 4409

(b) Has legitimate educational interest in the student or 4410  
is responsible for the direct supervision of the student; 4411

(c) Is responsible for transportation of the student to 4412  
and from school. 4413

(2) The school nurse or a school administrator if the 4414  
district does not employ a school nurse, shall identify each 4415

individual who has received training under division (G) of this 4416  
section in the administration of drugs prescribed for seizure 4417  
disorders. The school nurse, or another district employee if a 4418  
district does not employ a school nurse, shall coordinate 4419  
seizure disorder care at that school and ensure that all staff 4420  
described in division (C) (1) of this section are trained in the 4421  
care of students with seizure disorders. 4422

(D) A drug prescribed to a student with a seizure disorder 4423  
shall be provided to the school nurse or another person at the 4424  
school who is authorized to administer it to the student if the 4425  
district does not employ a full-time school nurse. The drug 4426  
shall be provided in the container in which it was dispensed by 4427  
the prescriber or a licensed pharmacist. 4428

(E) A seizure action plan is effective only for the school 4429  
year in which the written request described in division (B) (1) 4430  
of this section was submitted and must be renewed at the 4431  
beginning of each school year. 4432

(F) A seizure action plan created under division (B) of 4433  
this section shall be maintained in the office of the school 4434  
nurse or school administrator if the district does not employ a 4435  
full-time school nurse. 4436

(G) A school district or governing authority of a 4437  
chartered nonpublic school shall designate at least one employee 4438  
at each school building it operates, aside from a school nurse, 4439  
to be trained on the implementation of seizure action plans 4440  
every two years. The district or governing authority shall 4441  
provide or arrange for the training of the employee. The 4442  
training must include and be consistent with guidelines and best 4443  
practices established by a nonprofit organization that supports 4444  
the welfare of individuals with epilepsy and seizure disorders, 4445



such as the Epilepsy Alliance Ohio or Epilepsy Foundation of 4446  
Ohio or other similar organizations as determined by the 4447  
~~department of education~~, and address all of the following: 4448

(1) Recognizing the signs and symptoms of a seizure; 4449

(2) The appropriate treatment for a student who exhibits 4450  
the symptoms of a seizure; 4451

(3) Administering drugs prescribed for seizure disorders, 4452  
subject to section 3313.713 of the Revised Code. 4453

A seizure training program under division (G) of this 4454  
section shall not exceed one hour and shall qualify as a 4455  
professional development activity for the renewal of educator 4456  
licenses, including activities approved by local professional 4457  
development committees under division (F) of section 3319.22 of 4458  
the Revised Code. If the training is provided to a school 4459  
district on portable media by a nonprofit entity, the training 4460  
shall be provided free of charge. 4461

(H) A board of education or governing authority shall 4462  
require each person it employs as an administrator, guidance 4463  
counselor, teacher, or bus driver to complete a minimum of one 4464  
hour of self-study training or in-person training on seizure 4465  
disorders not later than twenty-four months after the effective 4466  
date of this section. Any such person employed after that date 4467  
shall complete the training within ninety days of employment. 4468  
The training shall qualify as a professional development 4469  
activity for the renewal of educator licenses, including 4470  
activities approved by local professional development committees 4471  
under division (F) of section 3319.22 of the Revised Code. 4472

(I) (1) A school or school district, a member of a board or 4473  
governing authority, or a district or school employee is not 4474

liable in damages in a civil action for injury, death, or loss 4475  
to person or property allegedly arising from providing care or 4476  
performing duties under this section unless the act or omission 4477  
constitutes willful or wanton misconduct. 4478

This section does not eliminate, limit, or reduce any 4479  
other immunity or defense that a school district, member of a 4480  
school district board of education, or school district employee 4481  
may be entitled to under Chapter 2744. or any other provision of 4482  
the Revised Code or under the common law of this state. 4483

(2) A chartered nonpublic school or any officer, director, 4484  
or employee of the school is not liable in damages in a civil 4485  
action for injury, death, or loss to person or property 4486  
allegedly arising from providing care or performing duties under 4487  
this section unless the act or omission constitutes willful or 4488  
wanton misconduct. 4489

**Sec. 3314.017.** (A) The department of education and 4490  
workforce shall prescribe by rules, adopted in accordance with 4491  
Chapter 119. of the Revised Code, an academic performance rating 4492  
and report card system that satisfies the requirements of this 4493  
section for community schools that primarily serve students 4494  
enrolled in dropout prevention and recovery programs as 4495  
described in division (A) (4) (a) of section 3314.35 of the 4496  
Revised Code, to be used in lieu of the system prescribed under 4497  
sections 3302.03 and 3314.012 of the Revised Code beginning with 4498  
the 2012-2013 school year. Each such school shall comply with 4499  
the testing and reporting requirements of the system as 4500  
prescribed by the department. 4501

(B) Nothing in this section shall at any time relieve a 4502  
school from its obligations under the "No Child Left Behind Act 4503  
of 2001" to make "adequate yearly progress," as both that act 4504

and that term are defined in section 3302.01 of the Revised 4505  
Code, or a school's amenability to the provisions of section 4506  
3302.04 or 3302.041 of the Revised Code. The department shall 4507  
continue to report each school's performance as required by the 4508  
act and to enforce applicable sanctions under section 3302.04 or 4509  
3302.041 of the Revised Code. 4510

(C) The rules adopted by the department shall prescribe 4511  
the following performance indicators for the rating and report 4512  
card system required by this section: 4513

(1) Graduation rate for each of the following student 4514  
cohorts: 4515

(a) The number of students who graduate in four years or 4516  
less with a regular high school diploma divided by the number of 4517  
students who form the adjusted cohort for the graduating class; 4518

(b) The number of students who graduate in five years with 4519  
a regular high school diploma divided by the number of students 4520  
who form the adjusted cohort for the four-year graduation rate; 4521

(c) The number of students who graduate in six years with 4522  
a regular high school diploma divided by the number of students 4523  
who form the adjusted cohort for the four-year graduation rate; 4524

(d) The number of students who graduate in seven years 4525  
with a regular high school diploma divided by the number of 4526  
students who form the adjusted cohort for the four-year 4527  
graduation rate; 4528

(e) The number of students who graduate in eight years 4529  
with a regular high school diploma divided by the number of 4530  
students who form the adjusted cohort for the four-year 4531  
graduation rate. 4532

(2) The percentage of twelfth-grade students currently 4533  
enrolled in the school who have attained the designated passing 4534  
score on all of the state high school achievement assessments 4535  
required under division (B) (1) of section 3301.0710 of the 4536  
Revised Code or the cumulative performance score on the end-of- 4537  
course examinations prescribed under division (B) (2) of section 4538  
3301.0712 of the Revised Code, whichever applies, and other 4539  
students enrolled in the school, regardless of grade level, who 4540  
are within three months of their twenty-second birthday and have 4541  
attained the designated passing score on all of the state high 4542  
school achievement assessments or the cumulative performance 4543  
score on the end-of-course examinations, whichever applies, by 4544  
their twenty-second birthday; 4545

(3) Annual measurable objectives as defined in section 4546  
3302.01 of the Revised Code; 4547

(4) Growth in student achievement in reading, or 4548  
mathematics, or both as measured by separate nationally norm- 4549  
referenced assessments that have developed appropriate standards 4550  
for students enrolled in dropout prevention and recovery 4551  
programs, adopted or approved by the department. 4552

(D) (1) The department's rules shall prescribe the expected 4553  
performance levels and benchmarks for each of the indicators 4554  
prescribed by division (C) of this section based on the data 4555  
gathered by the department under division (G) of this section 4556  
and simulations created by the department. Based on a school's 4557  
level of attainment or nonattainment of the expected performance 4558  
levels and benchmarks for each of the indicators, the department 4559  
shall rate each school in one of the following categories: 4560

(a) Exceeds standards; 4561

(b) Meets standards; 4562

(c) Does not meet standards. 4563

(2) The department's rules shall establish all of the 4564  
following: 4565

(a) Performance levels and benchmarks for the indicators 4566  
described in divisions (C)(1) to (3) of this section; 4567

(b) Both of the following: 4568

(i) Performance levels and benchmarks for the indicator 4569  
described in division (C)(4) of this section; 4570

(ii) Standards for awarding a community school described 4571  
in division (A)(4)(a) of section 3314.35 of the Revised Code an 4572  
overall designation, which shall be calculated as follows: 4573

(I) Thirty per cent of the score shall be based on the 4574  
indicators described in division (C)(1) of this section that are 4575  
applicable to the school year for which the overall designation 4576  
is granted. 4577

(II) Thirty per cent of the score shall be based on the 4578  
indicators described in division (C)(4) of this section. 4579

(III) Twenty per cent of the score shall be based on the 4580  
indicators described in division (C)(2) of this section. 4581

(IV) Twenty per cent of the score shall be based on the 4582  
indicators described in division (C)(3) of this section. 4583

(3) If both of the indicators described in divisions (C) 4584  
(1) and (2) of this section improve by ten per cent for two 4585  
consecutive years, a school shall be rated not less than "meets 4586  
standards." 4587

The rating and the relevant performance data for each 4588

school shall be posted on the department's web site, and a copy 4589  
of the rating and data shall be provided to the governing 4590  
authority of the community school. 4591

(E) (1) For the 2012-2013 school year, the department shall 4592  
issue a report card including the following performance 4593  
measures, but without a performance rating as described in 4594  
divisions (D) (1) (a) to (c) of this section, for each community 4595  
school described in division (A) (4) (a) of section 3314.35 of the 4596  
Revised Code: 4597

(a) The graduation rates as described in divisions (C) (1) 4598  
(a) to (c) of this section; 4599

(b) The percentage of twelfth-grade students and other 4600  
students who have attained a designated passing score on high 4601  
school achievement assessments as described in division (C) (2) 4602  
of this section; 4603

(c) The statewide average for the graduation rates and 4604  
assessment passage rates described in divisions (C) (1) (a) to (c) 4605  
and (C) (2) of this section; 4606

(d) Annual measurable objectives described in division (C) 4607  
(3) of this section. 4608

(2) For the 2013-2014 school year, the department shall 4609  
issue a report card including the following performance measures 4610  
for each community school described in division (A) (4) (a) of 4611  
section 3314.35 of the Revised Code: 4612

(a) The graduation rates described in divisions (C) (1) (a) 4613  
to (d) of this section, including a performance rating as 4614  
described in divisions (D) (1) (a) to (c) of this section; 4615

(b) The percentage of twelfth-grade students and other 4616

students who have attained a designated passing score on high 4617  
school achievement assessments as described in division (C) (2) 4618  
of this section, including a performance rating as described in 4619  
divisions (D) (1) (a) to (c) of this section; 4620

(c) Annual measurable objectives described in division (C) 4621  
(3) of this section, including a performance rating as described 4622  
in divisions (D) (1) (a) to (c) of this section; 4623

(d) Both of the following without an assigned rating: 4624

(i) Growth in annual student achievement in reading and 4625  
mathematics described in division (C) (4) of this section, if 4626  
available; 4627

(ii) Student outcome data, including postsecondary credit 4628  
earned, nationally recognized career or technical certification, 4629  
military enlistment, job placement, and attendance rate. 4630

(3) Beginning with the 2014-2015 school year, and annually 4631  
thereafter, the department shall issue a report card for each 4632  
community school described in division (A) (4) (a) of section 4633  
3314.35 of the Revised Code that includes all of the following 4634  
performance measures, including a performance rating for each 4635  
measure as described in divisions (D) (1) (a) to (c) of this 4636  
section: 4637

(a) The graduation rates as described in division (C) (1) 4638  
of this section; 4639

(b) The percentage of twelfth-grade students and other 4640  
students who have attained a designated passing score on high 4641  
school achievement assessments as described in division (C) (2) 4642  
of this section; 4643

(c) Annual measurable objectives described in division (C) 4644

(3) of this section, including a performance rating as described 4645  
in divisions (D)(1)(a) to (c) of this section; 4646

(d) Growth in annual student achievement in reading and 4647  
mathematics as described in division (C)(4) of this section; 4648

(e) An overall performance designation for the school 4649  
calculated under rules adopted under division (D)(2) of this 4650  
section. 4651

The department shall also include student outcome data, 4652  
including postsecondary credit earned, nationally recognized 4653  
career or technical certification, military enlistment, job 4654  
placement, attendance rate, and progress on closing achievement 4655  
gaps for each school. This information shall not be included in 4656  
the calculation of a school's performance rating. 4657

(F) Not later than the thirty-first day of July of each 4658  
year, the department shall submit preliminary report card data 4659  
for overall academic performance for each performance measure 4660  
prescribed in division (E)(3) of this section for each community 4661  
school to which this section applies. 4662

(G) For the purposes of prescribing performance levels and 4663  
benchmarks under division (D) of this section, the department 4664  
shall gather and analyze data from prior school years for each 4665  
community school described in division (A)(4)(a) of section 4666  
3314.35 of the Revised Code. Each such school shall cooperate 4667  
with the department. The department shall consult with 4668  
stakeholder groups in performing its duties under this division. 4669

(H) The department shall review the performance levels and 4670  
benchmarks for performance indicators in the report card issued 4671  
under this section and may revise them based on the data 4672  
collected under division (G) of this section. 4673



(I) For the purposes of division (F) of section 3314.351 4674  
of the Revised Code, the department shall recalculate the 4675  
ratings for each school under division (E)(3) of this section 4676  
for the 2017-2018 school year and calculate the ratings under 4677  
that division for the 2018-2019 school year using the indicators 4678  
prescribed by division (C) of this section, as it exists on and 4679  
after July 18, 2019. 4680

**Sec. 3314.091.** (A) A school district is not required to 4681  
provide transportation for any native student enrolled in a 4682  
community school if the district board of education has entered 4683  
into an agreement with the community school's governing 4684  
authority that designates the community school as responsible 4685  
for providing or arranging for the transportation of the 4686  
district's native students to and from the community school. For 4687  
any such agreement to be effective, it must be certified by the 4688  
director of education and workforce as having met all of the 4689  
following requirements: 4690

(1) It is submitted to the department of education and 4691  
workforce by a deadline which shall be established by the 4692  
department. 4693

(2) In accordance with divisions (C)(1) and (2) of this 4694  
section, it specifies qualifications, such as residing a minimum 4695  
distance from the school, for students to have their 4696  
transportation provided or arranged. 4697

(3) The transportation provided by the community school is 4698  
subject to all provisions of the Revised Code and all rules 4699  
adopted under the Revised Code pertaining to pupil 4700  
transportation. 4701

(4) The sponsor of the community school also has signed 4702

the agreement.

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(B) (1) For the school year that begins on July 1, 2007, a school district is not required to provide transportation for any native student enrolled in a community school, if the community school during the previous school year transported the students enrolled in the school or arranged for the students' transportation, even if that arrangement consisted of having parents transport their children to and from the school, but did not enter into an agreement to transport or arrange for transportation for those students under division (A) of this section, and if the governing authority of the community school by July 15, 2007, submits written notification to the district board of education stating that the governing authority is accepting responsibility for providing or arranging for the transportation of the district's native students to and from the community school.

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(2) Except as provided in division (B) (4) of this section, for any school year subsequent to the school year that begins on July 1, 2007, a school district is not required to provide transportation for any native student enrolled in a community school if the governing authority of the community school, by the first day of August, submits written notification to the district board of education stating that the governing authority is accepting responsibility for providing or arranging for the transportation of the district's native students to and from the community school. If the governing authority of the community school has previously accepted responsibility for providing or arranging for the transportation of a district's native students to and from the community school, under division (B) (1) or (2) of this section, and has since relinquished that responsibility under division (B) (3) of this section, the governing authority

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shall not accept that responsibility again unless the district  
board consents to the governing authority's acceptance of that  
responsibility.

(3) A governing authority's acceptance of responsibility  
under division (B) (1) or (2) of this section shall cover an  
entire school year, and shall remain in effect for subsequent  
school years unless the governing authority submits written  
notification to the district board that the governing authority  
is relinquishing the responsibility. However, a governing  
authority shall not relinquish responsibility for transportation  
before the end of a school year, and shall submit the notice  
relinquishing responsibility by the thirty-first day of January,  
in order to allow the school district reasonable time to prepare  
transportation for its native students enrolled in the school.

(4) (a) For any school year that begins on or after July 1,  
2014, a school district is not required to provide  
transportation for any native student enrolled in a community  
school scheduled to open for operation in the current school  
year, if the governing authority of the community school, by the  
fifteenth day of April of the previous school year, submits  
written notification to the district board of education stating  
that the governing authority is accepting responsibility for  
providing or arranging for the transportation of the district's  
native students to and from the community school.

(b) The governing authority of a community school that  
accepts responsibility for transporting its students under  
division (B) (4) (a) of this section shall comply with divisions  
(B) (2) and (3) of this section to renew or relinquish that  
authority for subsequent school years.

(C) (1) A community school governing authority that enters

into an agreement under division (A) of this section, or that 4764  
accepts responsibility under division (B) of this section, shall 4765  
provide or arrange transportation free of any charge for each of 4766  
its enrolled students who is required to be transported under 4767  
section 3327.01 of the Revised Code. The governing authority 4768  
shall report to the department of education and workforce the 4769  
number of students transported or for whom transportation is 4770  
arranged under this section in accordance with rules adopted by 4771  
the department. 4772

(2) The governing authority may provide or arrange 4773  
transportation for any other enrolled student who is not 4774  
eligible for transportation in accordance with division (C)(1) 4775  
of this section and may charge a fee for such service up to the 4776  
actual cost of the service. 4777

(3) Notwithstanding anything to the contrary in division 4778  
(C)(1) or (2) of this section, a community school governing 4779  
authority shall provide or arrange transportation free of any 4780  
charge for any disabled student enrolled in the school for whom 4781  
the student's individualized education program developed under 4782  
Chapter 3323. of the Revised Code specifies transportation. 4783

(D) A community school shall use payments received under 4784  
division ~~(H)~~ (I) of section 3317.0212 of the Revised Code solely 4785  
to pay the costs of providing or arranging for the 4786  
transportation of students who are eligible as specified in 4787  
section 3327.01 of the Revised Code and division (C)(1) of this 4788  
section, which may include payments to a parent, guardian, or 4789  
other person in charge of a child in lieu of transportation. 4790

(E) Except when arranged through payment to a parent, 4791  
guardian, or person in charge of a child, transportation 4792  
provided or arranged for by a community school pursuant to an 4793

agreement under this section is subject to all provisions of the  
Revised Code, and all rules adopted under the Revised Code,  
pertaining to the construction, design, equipment, and operation  
of school buses and other vehicles transporting students to and  
from school. The drivers and mechanics of the vehicles are  
subject to all provisions of the Revised Code, and all rules  
adopted under the Revised Code, pertaining to drivers and  
mechanics of such vehicles. The community school also shall  
comply with sections 3313.201, 3327.09, and 3327.10 of the  
Revised Code, division (B) of section 3327.16 of the Revised  
Code and, subject to division (C)(1) of this section, sections  
3327.01 and 3327.02 of the Revised Code, as if it were a school  
district.

**Sec. 3317.16.** The department of education and workforce  
shall compute and distribute state core foundation funding to  
each funding unit that is a joint vocational school district for  
the fiscal year as follows:

For fiscal years 2024 and 2025:

The district's funding base + [(the district's state core  
foundation funding components for that fiscal year calculated  
under divisions (A)(1), (2), (4), (5), and (6) of this section -  
the district's general funding base) X the district's general  
phase-in percentage for that fiscal year] + [(the district's  
disadvantaged pupil impact aid for that fiscal year calculated  
under division (A)(3) of this section - the district's  
disadvantaged pupil impact aid funding base) X the district's  
phase-in percentage for disadvantaged pupil impact aid for that  
fiscal year]

For fiscal year 2026 and each fiscal year thereafter, the  
sum of the district's state core foundation funding components

for that fiscal year calculated under divisions (A) (1), (2), 4824  
(3), (4), (5), and (6) of this section. 4825

(A) A district's state core foundation funding components 4826  
shall be all of the following: 4827

(1) The district's state share of the base cost, which is 4828  
equal to the following: 4829

(a) For fiscal years 2024 and 2025, an amount calculated 4830  
according to the following formula: 4831

(The district's base cost calculated under section 3317.012 of 4832  
the Revised Code) - (0.0005 X the lesser of the district's 4833  
three-year average valuation or the district's most recent 4834  
valuation) 4835

However, no district shall receive an amount under 4836  
division (A) (1) of this section that is less than ~~0.05~~0.10 4837  
times the base cost calculated for the district under section 4838  
3317.012 of the Revised Code. 4839

(b) For fiscal year 2026 and each fiscal year thereafter, 4840  
an amount calculated in a manner determined by the general 4841  
assembly. 4842

(2) Additional state aid for special education and related 4843  
services provided under Chapter 3323. of the Revised Code 4844  
calculated as follows: 4845

(a) For fiscal years 2024 and 2025, the sum of the 4846  
following: 4847

(i) The district's category one special education ADM X 4848  
the multiple specified in division (A) of section 3317.013 of 4849  
the Revised Code X the statewide average base cost per pupil for 4850  
that fiscal year X the district's state share percentage; 4851

(ii) The district's category two special education ADM X 4852  
the multiple specified in division (B) of section 3317.013 of 4853  
the Revised Code X the statewide average base cost per pupil for 4854  
that fiscal year X the district's state share percentage; 4855

(iii) The district's category three special education ADM 4856  
X the multiple specified in division (C) of section 3317.013 of 4857  
the Revised Code X the statewide average base cost per pupil for 4858  
that fiscal year X the district's state share percentage; 4859

(iv) The district's category four special education ADM X 4860  
the multiple specified in division (D) of section 3317.013 of 4861  
the Revised Code X the statewide average base cost per pupil for 4862  
that fiscal year X the district's state share percentage; 4863

(v) The district's category five special education ADM X 4864  
the multiple specified in division (E) of section 3317.013 of 4865  
the Revised Code X the statewide average base cost per pupil for 4866  
that fiscal year X the district's state share percentage; 4867

(vi) The district's category six special education ADM X 4868  
the multiple specified in division (F) of section 3317.013 of 4869  
the Revised Code X the statewide average base cost per pupil for 4870  
that fiscal year X the district's state share percentage. 4871

(b) For fiscal year 2026 and each fiscal year thereafter, 4872  
the sum of the following: 4873

(i) An amount calculated in a manner determined by the 4874  
general assembly times the funding unit's category one special 4875  
education ADM; 4876

(ii) An amount calculated in a manner determined by the 4877  
general assembly times the funding unit's category two special 4878  
education ADM; 4879

(iii) An amount calculated in a manner determined by the 4880  
general assembly times the funding unit's category three special 4881  
education ADM; 4882

(iv) An amount calculated in a manner determined by the 4883  
general assembly times the funding unit's category four special 4884  
education ADM; 4885

(v) An amount calculated in a manner determined by the 4886  
general assembly times the funding unit's category five special 4887  
education ADM; 4888

(vi) An amount calculated in a manner determined by the 4889  
general assembly times the funding unit's category six special 4890  
education ADM. 4891

(3) Disadvantaged pupil impact aid calculated as follows: 4892

(a) For fiscal years 2024 and 2025, an amount calculated 4893  
according to the following formula: 4894

\$422 X the district's economically disadvantaged index X the 4895  
number of students who are economically disadvantaged as 4896  
certified under division (D) (2) (p) of section 3317.03 of the 4897  
Revised Code 4898

(b) For fiscal year 2026 and each fiscal year thereafter, 4899  
an amount calculated in a manner determined by the general 4900  
assembly. 4901

(4) English learner funds calculated as follows: 4902

(a) For fiscal years 2024 and 2025, the sum of the 4903  
following: 4904

(i) The district's category one English learner ADM X the 4905  
multiple specified in division (A) of section 3317.016 of the 4906



Revised Code X the statewide average base cost per pupil for 4907  
that fiscal year X the district's state share percentage; 4908

(ii) The district's category two English learner ADM X the 4909  
multiple specified in division (B) of section 3317.016 of the 4910  
Revised Code X the statewide average base cost per pupil for 4911  
that fiscal year X the district's state share percentage; 4912

(iii) The district's category three English learner ADM X 4913  
the multiple specified in division (C) of section 3317.016 of 4914  
the Revised Code X the statewide average base cost per pupil for 4915  
that fiscal year X the district's state share percentage. 4916

(b) For fiscal year 2026 and each fiscal year thereafter, 4917  
the sum of the following: 4918

(i) An amount calculated in a manner determined by the 4919  
general assembly times the funding unit's category one English 4920  
learner ADM; 4921

(ii) An amount calculated in a manner determined by the 4922  
general assembly times the funding unit's category two English 4923  
learner ADM; 4924

(iii) An amount calculated in a manner determined by the 4925  
general assembly times the funding unit's category three English 4926  
learner ADM. 4927

(5) Career-technical education funds calculated under 4928  
division (C) of section 3317.014 of the Revised Code. 4929

(6) Career-technical education associated services funds 4930  
calculated under division (D) of section 3317.014 of the Revised 4931  
Code. 4932

(B) (1) If a joint vocational school district's costs for a 4933  
fiscal year for a student in its categories two through six 4934

special education ADM exceed the threshold cost for serving the 4935  
student, as specified in division (B) of section 3317.0214 of 4936  
the Revised Code, the district may submit to the department 4937  
documentation, as prescribed by the department, of all of its 4938  
costs for that student. Upon submission of documentation for a 4939  
student of the type and in the manner prescribed, the department 4940  
shall pay to the district an amount equal to the sum of the 4941  
following: 4942

(a) One-half of the district's costs for the student in 4943  
excess of the threshold cost; 4944

(b) The product of one-half of the district's costs for 4945  
the student in excess of the threshold cost multiplied by the 4946  
district's state share percentage. 4947

(2) The district shall report under division (B)(1) of 4948  
this section, and the department shall pay for, only the costs 4949  
of educational expenses and the related services provided to the 4950  
student in accordance with the student's individualized 4951  
education program. Any legal fees, court costs, or other costs 4952  
associated with any cause of action relating to the student may 4953  
not be included in the amount. 4954

(C)(1) For each student with a disability receiving 4955  
special education and related services under an individualized 4956  
education program, as defined in section 3323.01 of the Revised 4957  
Code, at a joint vocational school district, the resident 4958  
district or, if the student is enrolled in a community school, 4959  
the community school shall be responsible for the amount of any 4960  
costs of providing those special education and related services 4961  
to that student that exceed the sum of the amount calculated for 4962  
those services attributable to that student under division (A) 4963  
of this section. 4964

Those excess costs shall be calculated using a formula 4965  
approved by the department. 4966

(2) The board of education of the joint vocational school 4967  
district may report the excess costs calculated under division 4968  
(C) (1) of this section to the department. 4969

(3) If the board of education of the joint vocational 4970  
school district reports excess costs under division (C) (2) of 4971  
this section, the department shall pay the amount of excess cost 4972  
calculated under division (C) (2) of this section to the joint 4973  
vocational school district and shall deduct that amount as 4974  
provided in division (C) (3) (a) or (b) of this section, as 4975  
applicable: 4976

(a) If the student is not enrolled in a community school, 4977  
the department shall deduct the amount from the account of the 4978  
student's resident district pursuant to division (J) of section 4979  
3317.023 of the Revised Code. 4980

(b) If the student is enrolled in a community school, the 4981  
department shall deduct the amount from the account of the 4982  
community school pursuant to section 3314.083 of the Revised 4983  
Code. 4984

(D) A joint vocational school district shall spend the 4985  
funds it receives under division (A) (3) of this section in 4986  
accordance with section 3317.25 of the Revised Code. 4987

(E) For fiscal years 2024 and 2025, a school district 4988  
shall spend the funds it receives under division (A) (4) of this 4989  
section only for services for English learners. 4990

(F) As used in this section: 4991

(1) "Community school" means a community school 4992

established under Chapter 3314. of the Revised Code. 4993

(2) "Resident district" means the city, local, or exempted 4994  
village school district in which a student is entitled to attend 4995  
school under section 3313.64 or 3313.65 of the Revised Code. 4996

**Sec. 3317.22.** (A) As used in this section: 4997

(1) "Eligible internet- or computer-based community 4998  
school" means an internet- or computer-based community school in 4999  
which a majority of the students were enrolled in a dropout 5000  
prevention and recovery program. 5001

(2) "Statewide average base cost per-pupil" has the same 5002  
meaning as in section 3317.02 of the Revised Code. 5003

(3) "Internet- or computer-based community school" has the 5004  
same meaning as in section 3314.02 of the Revised Code. 5005

(B) The department of education and workforce shall 5006  
establish a program to provide additional funding for students 5007  
enrolled in grades eight through twelve in eligible internet- or 5008  
computer-based community schools. An eligible internet- or 5009  
computer-based community school may choose to participate in the 5010  
program by notifying the department not later than the first day 5011  
of February of the school year in which the school will 5012  
participate in the program in a form and manner determined by 5013  
the department. 5014

(C) The department shall require each eligible internet- 5015  
or computer-based community school that chooses to participate 5016  
in the program to report all information that is necessary to 5017  
make payments under division (D) of this section. 5018

(D) The department shall calculate an additional payment 5019  
for each eligible internet- or computer-based community school 5020

that chooses to participate in the program, as follows: 5021

(1) Compute the lesser of the following for each student 5022  
enrolled in grades eight through twelve: 5023

(a) The statewide average base cost per-pupil X the 5024  
maximum full-time equivalency for the portion of the school year 5025  
for which the student is enrolled in the school; 5026

(b) The sum of the following: 5027

(i) A one-time payment of \$1,750. In the case of a student 5028  
enrolled in the school for the first time for the school year 5029  
for which the payment is being made, payment shall be made under 5030  
division (D)(1)(b)(i) of this section at least thirty days after 5031  
the student is considered to be enrolled in the school in 5032  
accordance with division (H)(2) of section 3314.08 of the 5033  
Revised Code, provided the student has been continuously 5034  
enrolled in the school during that time, as determined by the 5035  
department. In the case of a student that was enrolled in the 5036  
school for the prior school year, payment shall be made under 5037  
division (D)(1)(b)(i) of this section at least thirty days after 5038  
the student has started to participate in learning opportunities 5039  
for the school year for which the payment is being made, 5040  
provided the student has been continuously enrolled in the 5041  
school during that time, as determined by the department. 5042

(ii) The statewide average base cost per-pupil X (1/920) X 5043  
the lesser of the number of hours the student participates in 5044  
learning opportunities in that fiscal year or 920; 5045

(iii) The lesser of (\$500 X either the number of courses 5046  
completed by the student in that fiscal year, in the case of a 5047  
student enrolled in grade eight, or the number of credits earned 5048  
by the student in that fiscal year, in the case of a student 5049

enrolled in grades nine through twelve) or \$2,500. 5050

(2) Compute the sum of the amounts calculated under 5051  
division (D)(1) of this section for all students enrolled in 5052  
grades eight through twelve. 5053

(3) Compute the school's payment in accordance with the 5054  
following formula: 5055

(The amount determined under division (D)(2) of this 5056  
section) - (the number of full-time equivalent students enrolled 5057  
in grades eight through twelve in the school X the statewide 5058  
average base cost per-pupil) 5059

If the amount computed under division (D)(3) is a negative 5060  
number, the school shall not receive a payment under this 5061  
section. 5062

(E)(1) The department may complete a review of the 5063  
enrollment of each eligible internet- or computer-based 5064  
community school that chooses to participate in the program in 5065  
accordance with division (K) of section 3314.08 of the Revised 5066  
Code. If the department determines a school has been overpaid 5067  
based on a review completed under division (E)(1) of this 5068  
section, the department shall require a repayment of the 5069  
overpaid funds and may require the school to establish a plan to 5070  
improve the reporting of enrollment. 5071

(2) To the extent that an eligible internet- or computer- 5072  
based community school that chooses to participate in the 5073  
program had, for the prior school year, a percentage of student 5074  
engagement in learning opportunities that was less than sixty- 5075  
five per cent, the school shall provide to the department a 5076  
meaningful plan for increasing student engagement. 5077

(3) All eligible internet- or computer-based community 5078

schools that choose to participate in the program shall 5079  
implement programming or protocol which documents enrollment and 5080  
participation in learning opportunities in order to participate 5081  
in the program. 5082

Sec. 3318.05. For purposes of this section, "conditional 5083  
approval" includes any conditional approval made by the Ohio 5084  
facilities commission and approved by the controlling board in 5085  
calendar year 2023. 5086

The conditional approval of the Ohio facilities 5087  
construction commission for a project shall lapse and the amount 5088  
reserved and encumbered for such project shall be released 5089  
unless the school district board accepts such conditional 5090  
approval within one hundred twenty days following the date of 5091  
certification of the conditional approval to the school district 5092  
board and the electors of the school district vote favorably on 5093  
both of the propositions described in divisions (A) and (B) of 5094  
this section within sixteen months of the date of such 5095  
certification, except that a school district described in 5096  
division (C) of this section does not need to submit the 5097  
proposition described in division (B) of this section. The 5098  
propositions described in divisions (A) and (B) of this section 5099  
shall be combined in a single proposal. If the district board or 5100  
the district's electors fail to meet such requirements and the 5101  
amount reserved and encumbered for the district's project is 5102  
released, the district shall be given first priority for project 5103  
funding as such funds become available, subject to section 5104  
3318.054 of the Revised Code. 5105

(A) On the question of issuing bonds of the school 5106  
district board, for the school district's portion of the basic 5107  
project cost, in an amount equal to the school district's 5108

portion of the basic project cost less the amount of the 5109  
proceeds of any securities authorized or to be authorized under 5110  
division (J) of section 133.06 of the Revised Code and dedicated 5111  
by the school district board to payment of the district's 5112  
portion of the basic project cost; and 5113

(B) On the question of levying a tax the proceeds of which 5114  
shall be used to pay the cost of maintaining or upgrading the 5115  
classroom facilities included in the project. Such tax shall be 5116  
at the rate of not less than one-half mill for each dollar of 5117  
valuation for a period of twenty-three years, subject to any 5118  
extension approved under section 3318.061 of the Revised Code. 5119

(C) If a school district has in place a tax levied under 5120  
section 5705.21 of the Revised Code for general permanent 5121  
improvements for a continuing period of time and the proceeds of 5122  
such tax can be used for maintenance or upgrades, or if a 5123  
district agrees to the transfers described in section 3318.051 5124  
of the Revised Code, the school district need not levy the 5125  
additional tax required under division (B) of this section, 5126  
provided the school district board includes in the agreement 5127  
entered into under section 3318.08 of the Revised Code 5128  
provisions either: 5129

(1) Earmarking an amount from the proceeds of that 5130  
permanent improvement tax for maintenance or upgrades of 5131  
classroom facilities equivalent to the amount of the additional 5132  
tax and for the equivalent number of years otherwise required 5133  
under this section; 5134

(2) Requiring the transfer of money in accordance with 5135  
section 3318.051 of the Revised Code. 5136

The district board subsequently may rescind the agreement 5137



to make the transfers under section 3318.051 of the Revised Code 5138  
only so long as the electors of the district have approved, in 5139  
accordance with section 3318.063 of the Revised Code, the levy 5140  
of a tax for the maintenance or upgrades of the classroom 5141  
facilities acquired under the district's project and that levy 5142  
continues to be collected as approved by the electors. 5143

(D) Proceeds of the tax to be used for maintenance or 5144  
upgrade of the classroom facilities under either division (B) or 5145  
(C) (1) of this section, and transfers of money in accordance 5146  
with section 3318.051 of the Revised Code shall be deposited 5147  
into a separate fund established by the school district for such 5148  
purpose. 5149

(E) Proceeds of the tax to be used for maintenance or 5150  
upgrades of the classroom facilities under either division (B) 5151  
or (C) (1) of this section shall not be used to upgrade classroom 5152  
facilities, unless the district board submits to the Ohio 5153  
facilities construction commission a proposal regarding the use 5154  
of those proceeds for upgrades and the commission approves the 5155  
proposal. 5156

**Sec. 3318.41.** (A) (1) The Ohio facilities construction 5157  
commission annually shall assess the classroom facilities needs 5158  
of the number of joint vocational school districts that the 5159  
commission reasonably expects to be able to provide assistance 5160  
to in a fiscal year, based on the amount set aside for that 5161  
fiscal year under division (B) of section 3318.40 of the Revised 5162  
Code and the order of priority prescribed in division (B) of 5163  
section 3318.42 of the Revised Code, except that in fiscal year 5164  
2004 the commission shall conduct at least the five assessments 5165  
prescribed in division (E) of section 3318.40 of the Revised 5166  
Code. 5167

Upon conducting an assessment of the classroom facilities 5168  
needs of a school district, the commission shall make a 5169  
determination of all of the following: 5170

(a) The number of classroom facilities to be included in a 5171  
project and the basic project cost of acquiring the classroom 5172  
facilities included in the project. The number of facilities and 5173  
basic project cost shall be determined in accordance with the 5174  
specifications adopted under section 3318.311 of the Revised 5175  
Code except to the extent that compliance with such 5176  
specifications is waived by the commission pursuant to the rule 5177  
of the commission adopted under division (F) of section 3318.40 5178  
of the Revised Code. 5179

(b) The school district's portion of the basic project 5180  
cost as determined under division (C) of section 3318.42 of the 5181  
Revised Code; 5182

(c) The remaining portion of the basic project cost that 5183  
shall be supplied by the state; 5184

(d) The amount of the state's portion of the basic project 5185  
cost to be encumbered in accordance with section 3318.11 of the 5186  
Revised Code in the current and subsequent fiscal years from 5187  
funds set aside under division (B) of section 3318.40 of the 5188  
Revised Code. 5189

(2) Divisions (A), (C), and (D) of section 3318.03 of the 5190  
Revised Code apply to any project under sections 3318.40 to 5191  
3318.45 of the Revised Code. 5192

(B) (1) If the commission makes a determination under 5193  
division (A) of this section in favor of the acquisition of 5194  
classroom facilities for a project under sections 3318.40 to 5195  
3318.45 of the Revised Code, such project shall be conditionally 5196

approved. Such conditional approval shall be submitted to the 5197  
controlling board for approval. The controlling board shall 5198  
immediately approve or reject the commission's determination, 5199  
conditional approval, the amount of the state's portion of the 5200  
basic project cost, and the amount of the state's portion of the 5201  
basic project cost to be encumbered in the current fiscal year. 5202  
In the event of approval by the controlling board, the 5203  
commission shall certify the conditional approval to the joint 5204  
vocational school district board of education and shall encumber 5205  
the approved funds for the current fiscal year. 5206

(2) No school district that receives assistance under 5207  
sections 3318.40 to 3318.45 of the Revised Code shall have 5208  
another such project conditionally approved until the expiration 5209  
of twenty years after the school district's prior project was 5210  
conditionally approved, unless the school district board 5211  
demonstrates to the satisfaction of the commission that the 5212  
school district has experienced since conditional approval of 5213  
its prior project an exceptional increase in enrollment or 5214  
program requirements significantly above the school district's 5215  
design capacity under that prior project as determined by rule 5216  
of the commission. Any rule adopted by the commission to 5217  
implement this division shall be tailored to address the 5218  
classroom facilities needs of joint vocational school districts. 5219

(C) In addition to generating the amount of the school 5220  
district's portion of the basic project cost as determined under 5221  
division (C) of section 3318.42 of the Revised Code, in order 5222  
for a school district to receive assistance under sections 5223  
3318.40 to 3318.45 of the Revised Code, the school district 5224  
board shall set aside school district moneys for the maintenance 5225  
of the classroom facilities included in the school district's 5226  
project in the amount and manner prescribed in section 3318.43 5227

of the Revised Code. 5228

(D) (1) The conditional approval for a project certified 5229  
under division (B) (1) of this section shall lapse and the amount 5230  
reserved and encumbered for such project shall be released 5231  
unless both of the following conditions are satisfied: 5232

(a) Within one hundred twenty days following the date of 5233  
certification of the conditional approval to the joint 5234  
vocational school district board, the school district board 5235  
accepts the conditional approval and certifies to the commission 5236  
the school district board's plan to generate the school 5237  
district's portion of the basic project cost, as determined 5238  
under division (C) of section 3318.42 of the Revised Code, and 5239  
to set aside moneys for maintenance of the classroom facilities 5240  
acquired under the project, as prescribed in section 3318.43 of 5241  
the Revised Code. 5242

(b) Within sixteen months following the date of 5243  
certification of the conditional approval to the school district 5244  
board, the electors of the school district vote favorably on any 5245  
ballot measures proposed by the school district board to 5246  
generate the school district's portion of the basic project 5247  
cost. 5248

For purposes of this section, "conditional approval" 5249  
includes any conditional approval made by the Ohio facilities 5250  
commission and approved by the controlling board in calendar 5251  
year 2023. 5252

(2) If the school district board or electors fail to 5253  
satisfy the conditions prescribed in division (D) (1) of this 5254  
section and the amount reserved and encumbered for the school 5255  
district's project is released, the school district shall be 5256

given first priority over other joint vocational school 5257  
districts for project funding under sections 3318.40 to 3318.45 5258  
of the Revised Code as such funds become available, subject to 5259  
section 3318.054 of the Revised Code. 5260

(E) If the conditions prescribed in division (D) (1) of 5261  
this section are satisfied, the commission and the school 5262  
district board shall enter into an agreement as prescribed in 5263  
section 3318.08 of the Revised Code and shall proceed with the 5264  
development of plans, cost estimates, designs, drawings, and 5265  
specifications as prescribed in section 3318.091 of the Revised 5266  
Code. 5267

(F) Costs in excess of those approved by the commission 5268  
under section 3318.091 of the Revised Code shall be payable only 5269  
as provided in sections 3318.042 and 3318.083 of the Revised 5270  
Code. 5271

(G) Advertisement for bids and the award of contracts for 5272  
construction of any project under sections 3318.40 to 3318.45 of 5273  
the Revised Code shall be conducted in accordance with section 5274  
3318.10 of the Revised Code. 5275

(H) In accordance with division (R) of section 3318.08 of 5276  
the Revised Code, the state funds reserved and encumbered and 5277  
the funds provided by the school district to pay the basic 5278  
project cost of a project under sections 3318.40 to 3318.45 of 5279  
the Revised Code shall be spent simultaneously in proportion to 5280  
the state's and the school district's respective portions of 5281  
that basic project cost. 5282

(I) Sections 3318.13, 3318.14, and 3318.16 of the Revised 5283  
Code apply to projects under sections 3318.40 to 3318.45 of the 5284  
Revised Code. 5285

**Sec. 3319.0812.** (A) The state board of education shall 5286  
adopt rules in accordance with Chapter 119. of the Revised Code, 5287  
establishing the standards and requirements for obtaining a pre- 5288  
service teacher permit. The permit shall be required for an 5289  
individual who is enrolled in an educator preparation program in 5290  
order to participate in any student classroom teaching or other 5291  
training experience that involves students in any of grades pre- 5292  
kindergarten through twelve in a public or chartered nonpublic 5293  
school and that is required for completion of the program. 5294

(B) Notwithstanding section 3319.226 of the Revised Code, 5295  
a school district or school may employ an individual who holds a 5296  
permit issued under this section as a substitute teacher. The 5297  
individual may teach for up to the equivalent of one full 5298  
semester, subject to the approval of the employing district 5299  
board of education or school governing authority and may be 5300  
compensated for that service. The district superintendent or 5301  
chief administrator of the school may request that the board or 5302  
governing authority approve one or more additional subsequent 5303  
semester-long periods of teaching for the individual. 5304

(C) A pre-service teacher permit shall be valid for three 5305  
years. The state board, on a case-by-case basis, may extend the 5306  
permit's duration as needed to enable the permit holder to 5307  
complete the educator preparation program in which the permit 5308  
holder is enrolled. 5309

(D) An individual applying for a pre-service teacher 5310  
permit shall be subject to a criminal records check as 5311  
prescribed by section 3319.39 of the Revised Code. In the manner 5312  
prescribed by the state board, the individual shall submit the 5313  
criminal records check to the state board. The state board shall 5314  
use the information submitted to enroll the individual in the 5315

retained applicant fingerprint database, established under 5316  
section 109.5721 of the Revised Code, in the same manner as any 5317  
teacher licensed under ~~section~~sections 3319.22 to 3319.31 of 5318  
the Revised Code. 5319

If the state board receives notification of the arrest or 5320  
conviction of an individual under division (D) of this section, 5321  
the ~~department~~state board shall promptly notify the applicable 5322  
educator preparation program and any school district or school 5323  
in which the pre-service teacher has been employed or assigned 5324  
as part of the program and may take any action authorized under 5325  
sections 3319.31 and 3319.311 of the Revised Code that it 5326  
considers to be appropriate. Upon receiving notification from 5327  
the state board of an arrest or conviction of an individual 5328  
under division (D) of this section, the educator preparation 5329  
program shall provide to the ~~department~~state board a list of 5330  
all school districts and schools to which the pre-service 5331  
teacher has been assigned as a part of the program. 5332

**Sec. 3319.22.** (A) (1) The state board of education shall 5333  
issue the following educator licenses: 5334

(a) A resident educator license, which shall be valid for 5335  
two years and shall be renewable for reasons specified by rules 5336  
adopted by the state board pursuant to division (A) (3) of this 5337  
section. The state board, on a case-by-case basis, may extend 5338  
the license's duration as necessary to enable the license holder 5339  
to complete the Ohio teacher residency program established under 5340  
section 3319.223 of the Revised Code; 5341

(b) A professional educator license, which shall be valid 5342  
for five years and shall be renewable; 5343

(c) A senior professional educator license, which shall be 5344

valid for five years and shall be renewable; 5345

(d) A lead professional educator license, which shall be 5346  
valid for five years and shall be renewable. 5347

~~Licenses~~ Subject to division (A) (4) of this section, 5348  
licenses issued under division (A) (1) of this section on and 5349  
~~after the effective date of this amendment~~ December 29, 2023, 5350  
shall specify whether the educator is licensed to teach grades 5351  
pre-kindergarten through eight or grades six through twelve. The 5352  
changes to the grade band specifications under this section 5353  
shall not apply to a person who holds a license under division 5354  
(A) (1) of this section prior to ~~the effective date of this~~ 5355  
~~amendment~~ December 29, 2023. Further, the changes to the grade 5356  
band specifications under this section shall not apply to any 5357  
license issued to teach in the area of computer information 5358  
science, bilingual education, dance, drama or theater, world 5359  
language, health, library or media, music, physical education, 5360  
teaching English to speakers of other languages, career- 5361  
technical education, or visual arts or to any license issued to 5362  
an intervention specialist, including a gifted intervention 5363  
specialist, or to any other license that does not align to the 5364  
grade band specifications. 5365

(2) (a) Except as provided in division (A) (2) (b) of this 5366  
section, the state board may issue any additional educator 5367  
licenses of categories, types, and levels the board elects to 5368  
provide. 5369

(b) Not later than December 31, 2024, the state board 5370  
shall cease licensing school psychologists. The state board 5371  
shall coordinate with the state board of psychology to 5372  
transition to licensure under Chapter 4732. of the Revised Code 5373  
any school psychologists licensed under rules adopted in 5374



accordance with sections 3301.07 and 3319.22 of the Revised 5375  
Code. 5376

(3) Except as provided in division (I) of this section, 5377  
the state board shall adopt rules establishing the standards and 5378  
requirements for obtaining each educator license issued under 5379  
this section. The rules shall also include the reasons for which 5380  
a resident educator license may be renewed under division (A) (1) 5381  
(a) of this section. 5382

(4) Notwithstanding the requirement that each license 5383  
issued under division (A) (1) of this section specify the grade 5384  
band in which the educator is licensed to teach, a school 5385  
district or community school may employ an educator to teach 5386  
outside of the designated grade band by not more than two grade 5387  
levels and for not more than two school years at a time. The 5388  
school district superintendent or governing authority of the 5389  
community school may renew that teacher's eligibility to teach 5390  
in accordance with this division on a biennial basis. 5391

(B) Except as provided in division (I) of this section, 5392  
the rules adopted under this section shall require at least the 5393  
following standards and qualifications for the educator licenses 5394  
described in division (A) (1) of this section: 5395

(1) An applicant for a resident educator license shall 5396  
hold at least a bachelor's degree from an accredited teacher 5397  
preparation program or be a participant in the teach for America 5398  
program and meet the qualifications required under section 5399  
3319.227 of the Revised Code. 5400

(2) An applicant for a professional educator license 5401  
shall: 5402

(a) Hold at least a bachelor's degree from an institution 5403

of higher education accredited by a regional accrediting 5404  
organization; 5405

(b) Have successfully completed the Ohio teacher residency 5406  
program established under section 3319.223 of the Revised Code, 5407  
if the applicant's current or most recently issued license is a 5408  
resident educator license issued under this section or an 5409  
alternative resident educator license issued under section 5410  
3319.26 of the Revised Code. 5411

(3) An applicant for a senior professional educator 5412  
license shall: 5413

(a) Hold at least a master's degree from an institution of 5414  
higher education accredited by a regional accrediting 5415  
organization; 5416

(b) Have previously held a professional educator license 5417  
issued under this section or section 3319.222 or under former 5418  
section 3319.22 of the Revised Code; 5419

(c) Meet the criteria for the accomplished or 5420  
distinguished level of performance, as described in the 5421  
standards for teachers adopted by the state board under section 5422  
3319.61 of the Revised Code. 5423

(4) An applicant for a lead professional educator license 5424  
shall: 5425

(a) Hold at least a master's degree from an institution of 5426  
higher education accredited by a regional accrediting 5427  
organization; 5428

(b) Have previously held a professional educator license 5429  
or a senior professional educator license issued under this 5430  
section or a professional educator license issued under section 5431

3319.222 or former section 3319.22 of the Revised Code; 5432

(c) Meet the criteria for the distinguished level of 5433  
performance, as described in the standards for teachers adopted 5434  
by the state board under section 3319.61 of the Revised Code; 5435

(d) Either hold a valid certificate issued by the national 5436  
board for professional teaching standards or meet the criteria 5437  
for a master teacher or other criteria for a lead teacher 5438  
adopted by the educator standards board under division (F) (4) or 5439  
(5) of section 3319.61 of the Revised Code. 5440

(C) The state board shall align the standards and 5441  
qualifications for obtaining a principal license with the 5442  
standards for principals adopted by the state board under 5443  
section 3319.61 of the Revised Code. 5444

(D) If the state board requires any examinations for 5445  
educator licensure, the state board shall provide the results of 5446  
such examinations received by the state board to the chancellor 5447  
of higher education, in the manner and to the extent permitted 5448  
by state and federal law. 5449

(E) Any rules the state board of education adopts, amends, 5450  
or rescinds for educator licenses under this section or any 5451  
other law shall be adopted, amended, or rescinded under Chapter 5452  
119. of the Revised Code except as follows: 5453

(1) Notwithstanding division (E) of section 119.03 and 5454  
division (A) (1) of section 119.04 of the Revised Code, in the 5455  
case of the adoption of any rule or the amendment or rescission 5456  
of any rule that necessitates institutions' offering preparation 5457  
programs for educators and other school personnel that are 5458  
approved by the chancellor of higher education under section 5459  
3333.048 of the Revised Code to revise the curriculum of those 5460

programs, the effective date shall not be as prescribed in 5461  
division (E) of section 119.03 and division (A) (1) of section 5462  
119.04 of the Revised Code. Instead, the effective date of such 5463  
rules, or the amendment or rescission of such rules, shall be 5464  
the date prescribed by section 3333.048 of the Revised Code. 5465

(2) Notwithstanding the authority to adopt, amend, or 5466  
rescind emergency rules in division (G) of section 119.03 of the 5467  
Revised Code, this authority shall not apply to the state board 5468  
of education with regard to rules for educator licenses. 5469

(F) (1) The rules adopted under this section establishing 5470  
standards requiring additional coursework for the renewal of any 5471  
educator license shall require a school district and a chartered 5472  
nonpublic school to establish local professional development 5473  
committees. In a nonpublic school, the chief administrative 5474  
officer shall establish the committees in any manner acceptable 5475  
to such officer. The committees established under this division 5476  
shall determine whether coursework that a district or chartered 5477  
nonpublic school teacher proposes to complete meets the 5478  
requirement of the rules. The state board shall provide 5479  
technical assistance and support to committees as the committees 5480  
incorporate the professional development standards adopted 5481  
pursuant to section 3319.61 of the Revised Code into their 5482  
review of coursework that is appropriate for license renewal. 5483  
The rules shall establish a procedure by which a teacher may 5484  
appeal the decision of a local professional development 5485  
committee. 5486

(2) In any school district in which there is no exclusive 5487  
representative established under Chapter 4117. of the Revised 5488  
Code, the professional development committees shall be 5489  
established as described in division (F) (2) of this section. 5490

Not later than the effective date of the rules adopted 5491  
under this section, the board of education of each school 5492  
district shall establish the structure for one or more local 5493  
professional development committees to be operated by such 5494  
school district. The committee structure so established by a 5495  
district board shall remain in effect unless within thirty days 5496  
prior to an anniversary of the date upon which the current 5497  
committee structure was established, the board provides notice 5498  
to all affected district employees that the committee structure 5499  
is to be modified. Professional development committees may have 5500  
a district-level or building-level scope of operations, and may 5501  
be established with regard to particular grade or age levels for 5502  
which an educator license is designated. 5503

Each professional development committee shall consist of 5504  
at least three classroom teachers employed by the district, one 5505  
principal employed by the district, and one other employee of 5506  
the district appointed by the district superintendent. For 5507  
committees with a building-level scope, the teacher and 5508  
principal members shall be assigned to that building, and the 5509  
teacher members shall be elected by majority vote of the 5510  
classroom teachers assigned to that building. For committees 5511  
with a district-level scope, the teacher members shall be 5512  
elected by majority vote of the classroom teachers of the 5513  
district, and the principal member shall be elected by a 5514  
majority vote of the principals of the district, unless there 5515  
are two or fewer principals employed by the district, in which 5516  
case the one or two principals employed shall serve on the 5517  
committee. If a committee has a particular grade or age level 5518  
scope, the teacher members shall be licensed to teach such grade 5519  
or age levels, and shall be elected by majority vote of the 5520  
classroom teachers holding such a license and the principal 5521

shall be elected by all principals serving in buildings where 5522  
any such teachers serve. The district superintendent shall 5523  
appoint a replacement to fill any vacancy that occurs on a 5524  
professional development committee, except in the case of 5525  
vacancies among the elected classroom teacher members, which 5526  
shall be filled by vote of the remaining members of the 5527  
committee so selected. 5528

Terms of office on professional development committees 5529  
shall be prescribed by the district board establishing the 5530  
committees. The conduct of elections for members of professional 5531  
development committees shall be prescribed by the district board 5532  
establishing the committees. A professional development 5533  
committee may include additional members, except that the 5534  
majority of members on each such committee shall be classroom 5535  
teachers employed by the district. Any member appointed to fill 5536  
a vacancy occurring prior to the expiration date of the term for 5537  
which a predecessor was appointed shall hold office as a member 5538  
for the remainder of that term. 5539

The initial meeting of any professional development 5540  
committee, upon election and appointment of all committee 5541  
members, shall be called by a member designated by the district 5542  
superintendent. At this initial meeting, the committee shall 5543  
select a chairperson and such other officers the committee deems 5544  
necessary, and shall adopt rules for the conduct of its 5545  
meetings. Thereafter, the committee shall meet at the call of 5546  
the chairperson or upon the filing of a petition with the 5547  
district superintendent signed by a majority of the committee 5548  
members calling for the committee to meet. 5549

(3) In the case of a school district in which an exclusive 5550  
representative has been established pursuant to Chapter 4117. of 5551

the Revised Code, professional development committees shall be 5552  
established in accordance with any collective bargaining 5553  
agreement in effect in the district that includes provisions for 5554  
such committees. 5555

If the collective bargaining agreement does not specify a 5556  
different method for the selection of teacher members of the 5557  
committees, the exclusive representative of the district's 5558  
teachers shall select the teacher members. 5559

If the collective bargaining agreement does not specify a 5560  
different structure for the committees, the board of education 5561  
of the school district shall establish the structure, including 5562  
the number of committees and the number of teacher and 5563  
administrative members on each committee; the specific 5564  
administrative members to be part of each committee; whether the 5565  
scope of the committees will be district levels, building 5566  
levels, or by type of grade or age levels for which educator 5567  
licenses are designated; the lengths of terms for members; the 5568  
manner of filling vacancies on the committees; and the frequency 5569  
and time and place of meetings. However, in all cases, except as 5570  
provided in division (F) (4) of this section, there shall be a 5571  
majority of teacher members of any professional development 5572  
committee, there shall be at least five total members of any 5573  
professional development committee, and the exclusive 5574  
representative shall designate replacement members in the case 5575  
of vacancies among teacher members, unless the collective 5576  
bargaining agreement specifies a different method of selecting 5577  
such replacements. 5578

(4) Whenever an administrator's coursework plan is being 5579  
discussed or voted upon, the local professional development 5580  
committee shall, at the request of one of its administrative 5581

members, cause a majority of the committee to consist of 5582  
administrative members by reducing the number of teacher members 5583  
voting on the plan. 5584

(G) (1) The ~~department of education and workforce~~state 5585  
board of education, educational service centers, county boards 5586  
of developmental disabilities, college and university 5587  
departments of education, head start programs, and the Ohio 5588  
education computer network may establish local professional 5589  
development committees to determine whether the coursework 5590  
proposed by their employees who are licensed or certificated 5591  
under this section or section 3319.222 of the Revised Code, or 5592  
under the former version of either section as it existed prior 5593  
to October 16, 2009, meet the requirements of the rules adopted 5594  
under this section. They may establish local professional 5595  
development committees on their own or in collaboration with a 5596  
school district or other agency having authority to establish 5597  
them. 5598

Local professional development committees established by 5599  
county boards of developmental disabilities shall be structured 5600  
in a manner comparable to the structures prescribed for school 5601  
districts in divisions (F) (2) and (3) of this section, as shall 5602  
the committees established by any other entity specified in 5603  
division (G) (1) of this section that provides educational 5604  
services by employing or contracting for services of classroom 5605  
teachers licensed or certificated under this section or section 5606  
3319.222 of the Revised Code, or under the former version of 5607  
either section as it existed prior to October 16, 2009. All 5608  
other entities specified in division (G) (1) of this section 5609  
shall structure their committees in accordance with guidelines 5610  
which shall be issued by the ~~department~~state board. 5611



(2) Educational service centers may establish local 5612  
professional development committees to serve educators who are 5613  
not employed in schools in this state, including pupil services 5614  
personnel who are licensed under this section. Local 5615  
professional development committees shall be structured in a 5616  
manner comparable to the structures prescribed for school 5617  
districts in divisions (F) (2) and (3) of this section. 5618

These committees may agree to review the coursework, 5619  
continuing education units, or other equivalent activities 5620  
related to classroom teaching or the area of licensure that is 5621  
proposed by an individual who satisfies both of the following 5622  
conditions: 5623

(a) The individual is licensed or certificated under this 5624  
section or under the former version of this section as it 5625  
existed prior to October 16, 2009. 5626

(b) The individual is not currently employed as an 5627  
educator or is not currently employed by an entity that operates 5628  
a local professional development committee under this section. 5629

Any committee that agrees to work with such an individual 5630  
shall work to determine whether the proposed coursework, 5631  
continuing education units, or other equivalent activities meet 5632  
the requirements of the rules adopted by the state board under 5633  
this section. 5634

(3) Any public agency that is not specified in division 5635  
(G) (1) or (2) of this section but provides educational services 5636  
and employs or contracts for services of classroom teachers 5637  
licensed or certificated under this section or section 3319.222 5638  
of the Revised Code, or under the former version of either 5639  
section as it existed prior to October 16, 2009, may establish a 5640

local professional development committee, subject to the 5641  
approval of the ~~department of education and workforce~~state 5642  
board. The committee shall be structured in accordance with 5643  
guidelines issued by the ~~department~~state board. 5644

(H) Not later than July 1, 2016, the state board, in 5645  
accordance with Chapter 119. of the Revised Code, shall adopt 5646  
rules pursuant to division (A) (3) of this section that do both 5647  
of the following: 5648

(1) Exempt consistently high-performing teachers from the 5649  
requirement to complete any additional coursework for the 5650  
renewal of an educator license issued under this section or 5651  
section 3319.26 of the Revised Code. The rules also shall 5652  
specify that such teachers are exempt from any requirements 5653  
prescribed by professional development committees established 5654  
under divisions (F) and (G) of this section. 5655

(2) For purposes of division (H) (1) of this section, the 5656  
state board shall define the term "consistently high-performing 5657  
teacher." 5658

(I) The state board shall issue a resident educator 5659  
license, professional educator license, senior professional 5660  
educator license, lead professional educator license, or any 5661  
other educator license in accordance with Chapter 4796. of the 5662  
Revised Code to an applicant if either of the following applies: 5663

(1) The applicant holds a license in another state. 5664

(2) The applicant has satisfactory work experience, a 5665  
government certification, or a private certification as 5666  
described in that chapter as a resident educator, professional 5667  
educator, senior professional educator, lead professional 5668  
educator, or any other type of educator in a state that does not 5669

issue one or more of those licenses. 5670

**Sec. 3319.233.** (A) ~~Beginning July 1, 2017, all~~ All new 5671  
educator licenses issued for grades pre-kindergarten through 5672  
three or four through nine shall require the applicant to attain 5673  
a passing score on a rigorous examination of principles of 5674  
scientifically research-based reading instruction that is 5675  
aligned with the reading competencies adopted by the ~~state board~~ 5676  
department of education and workforce under section 3301.077 of 5677  
the Revised Code. 5678

(B) The state board shall adopt rules in accordance with 5679  
Chapter 119. of the Revised Code prescribing criteria and 5680  
procedures necessary to implement the requirements of this 5681  
section. 5682

**Sec. 3319.60.** There is hereby established the educator 5683  
standards board. The board shall develop and recommend to the 5684  
state board of education standards for entering and continuing 5685  
in the educator professions and standards for educator 5686  
professional development. The board membership shall reflect the 5687  
diversity of the state in terms of gender, race, ethnic 5688  
background, and geographic distribution. 5689

(A) The board shall consist of the following members: 5690

(1) The following nineteen members appointed by the state 5691  
board of education: 5692

(a) Ten persons employed as teachers in a school district. 5693  
Three persons appointed under this division shall be employed as 5694  
teachers in a secondary school, two persons shall be employed as 5695  
teachers in a middle school, three persons shall be employed as 5696  
teachers in an elementary school, one person shall be employed 5697  
as a teacher in a pre-kindergarten classroom, and one person 5698

shall be a teacher who serves on a local professional 5699  
development committee pursuant to section 3319.22 of the Revised 5700  
Code. At least one person appointed under this division shall 5701  
hold a teaching certificate or license issued by the national 5702  
board for professional teaching standards. The Ohio education 5703  
association shall submit a list of fourteen nominees for these 5704  
appointments and the state board may appoint up to seven members 5705  
to the educator standards board from that list. The Ohio 5706  
federation of teachers shall submit a list of six nominees for 5707  
these appointments and the state board may appoint up to three 5708  
members to the educator standards board from that list. If there 5709  
is an insufficient number of nominees from both lists to satisfy 5710  
the membership requirements of this division, the state board 5711  
shall request additional nominees who satisfy those 5712  
requirements. 5713

(b) One person employed as a teacher in a chartered, 5714  
nonpublic school. Stakeholder groups selected by the state board 5715  
shall submit a list of two nominees for this appointment. 5716

(c) Five persons employed as school administrators in a 5717  
school district. Of those five persons, one person shall be 5718  
employed as a secondary school principal, one person shall be 5719  
employed as a middle school principal, one person shall be 5720  
employed as an elementary school principal, one person shall be 5721  
employed as a school district treasurer or business manager, and 5722  
one person shall be employed as a school district 5723  
superintendent. The buckeye association of school administrators 5724  
shall submit a list of two nominees for the school district 5725  
superintendent, the Ohio association of school business 5726  
officials shall submit a list of two nominees for the school 5727  
district treasurer or business manager, the Ohio association of 5728  
elementary school administrators shall submit a list of two 5729

nominees for the elementary school principal, and the Ohio 5730  
association of secondary school administrators shall submit a 5731  
list of two nominees for the middle school principal and a list 5732  
of two nominees for the secondary school principal. 5733

(d) One person who is a member of a school district board 5734  
of education. The Ohio school boards association shall submit a 5735  
list of two nominees for this appointment. 5736

(e) One person who is a parent of a student currently 5737  
enrolled in a school operated by a school district. The Ohio 5738  
parent teacher association shall submit a list of two nominees 5739  
for this appointment. 5740

(f) One person who represents community schools 5741  
established under Chapter 3314. of the Revised Code. 5742

(2) The chancellor of higher education shall appoint three 5743  
persons employed by institutions of higher education that offer 5744  
educator preparation programs. One person shall be employed by 5745  
an institution of higher education that has a certificate of 5746  
authorization under Chapter 1713. of the Revised Code; one 5747  
person shall be employed by a state university, as defined in 5748  
section 3345.011 of the Revised Code, or a university branch; 5749  
and one person shall be employed by a state community college, 5750  
community college, or technical college. Of the two persons 5751  
appointed from an institution of higher education that has a 5752  
certificate of authorization under Chapter 1713. of the Revised 5753  
Code and from a state university or university branch: 5754

(a) One shall be a representative of the Ohio association 5755  
of private colleges for teacher education, or its successor 5756  
organization. 5757

(b) One shall be a representative of the state university 5758

education deans of Ohio, or its successor organization. 5759

The chancellor shall appoint a representative from each of 5760  
the organizations specified in divisions (A) (2) (a) and (b) of 5761  
this section not later than sixty days after April 6, 2023. Each 5762  
representative shall serve a two-year term beginning July 1, 5763  
2023. 5764

(3) The speaker of the house of representatives shall 5765  
appoint two persons who are active in or retired from the 5766  
education profession. 5767

(4) The president of the senate shall appoint two persons 5768  
who are active in or retired from the education profession. 5769

(5) The superintendent of public instruction, the 5770  
chancellor of higher education, ~~the director of education and~~ 5771  
~~workforce,~~ or their designees, and the chairpersons and the 5772  
ranking minority members of the education committees of the 5773  
senate and house of representatives shall serve as nonvoting, ex 5774  
officio members. 5775

(B) Terms of office shall be for two years. Each member 5776  
shall hold office from the date of the member's appointment 5777  
until the end of the term for which the member was appointed. At 5778  
the first meeting, appointed members shall select a chairperson 5779  
and a vice-chairperson. Vacancies on the board shall be filled 5780  
in the same manner as prescribed for appointments under division 5781  
(A) of this section. Any member appointed to fill a vacancy 5782  
occurring prior to the expiration of the term for which the 5783  
member's predecessor was appointed shall hold office for the 5784  
remainder of such term. Any member shall continue in office 5785  
subsequent to the expiration date of the member's term until the 5786  
member's successor takes office, or until a period of sixty days 5787

has elapsed, whichever occurs first. The terms of office of 5788  
members are renewable. 5789

(C) Members shall receive no compensation for their 5790  
services. 5791

(D) The board shall establish guidelines for its 5792  
operation. These guidelines shall permit the creation of 5793  
standing subcommittees when necessary. The board shall determine 5794  
the membership of any subcommittee it creates. The board may 5795  
select persons who are not members of the board to participate 5796  
in the deliberations of any subcommittee as representatives of 5797  
stakeholder groups, but no such person shall vote on any issue 5798  
before the subcommittee. 5799

**Sec. 3319.611.** The subcommittee on standards for 5800  
superintendents of the education standards board is hereby 5801  
established. The subcommittee shall consist of the following 5802  
members: 5803

(A) The school district superintendent appointed to the 5804  
educator standards board under section 3319.60 of the Revised 5805  
Code, who shall act as chairperson of the subcommittee; 5806

(B) Three additional school district superintendents 5807  
appointed by the state board of education, for terms of two 5808  
years. The buckeye association of school administrators shall 5809  
submit a list of six nominees for appointments under this 5810  
section. 5811

(C) Three additional members of the educator standards 5812  
board, appointed by the chairperson of the educator standards 5813  
board; 5814

(D) The superintendent of public instruction, and the 5815  
chancellor of higher education, ~~and the director of education~~ 5816

~~and workforce,~~ or their designees, who shall serve as nonvoting, 5817  
ex officio members of the subcommittee. 5818

Members of the subcommittee shall receive no compensation 5819  
for their services. The members appointed under divisions (B) 5820  
and (C) of this section may be reappointed. 5821

The subcommittee shall assist the educator standards board 5822  
in developing the standards for superintendents and with any 5823  
additional matters the educator standards board directs the 5824  
subcommittee to examine. 5825

**Sec. 3319.612.** The subcommittee on standards for school 5826  
treasurers and business managers of the educator standards board 5827  
is hereby established. The subcommittee shall consist of the 5828  
following members: 5829

(A) The school district treasurer or business manager 5830  
appointed to the educator standards board under section 3319.60 5831  
of the Revised Code, who shall act as chairperson of the 5832  
subcommittee; 5833

(B) Three additional school district treasurers or 5834  
business managers appointed by the state board of education for 5835  
terms of two years. The Ohio association of school business 5836  
officials shall submit a list of six nominees for appointments 5837  
under this section. 5838

(C) Three additional members of the educator standards 5839  
board, appointed by the chairperson of the educator standards 5840  
board; 5841

(D) The superintendent of public instruction, and the 5842  
chancellor of higher education, ~~and the director of education~~ 5843  
~~and workforce,~~ or their designees, who shall serve as nonvoting, 5844  
ex officio members of the subcommittee. 5845



Members of the subcommittee shall receive no compensation 5846  
for their services. The members appointed under divisions (B) 5847  
and (C) of this section may be reappointed. 5848

The subcommittee shall assist the educator standards board 5849  
in developing the standards for school treasurers and business 5850  
managers and with any additional matters the educator standards 5851  
board directs the subcommittee to examine. 5852

**Sec. 3322.24.** (A) All governing entities shall count 5853  
courses successfully completed under this chapter for high 5854  
school credit toward the graduation requirements and subject 5855  
area requirements of the governing entity. If a course 5856  
comparable to one a participant completed with an approved 5857  
provider is offered by the governing entity, the governing 5858  
entity shall award comparable credit. If no comparable course is 5859  
offered, the governing entity shall grant an appropriate number 5860  
of elective credits to the participant. 5861

(B) If there is a dispute between the governing entity of 5862  
a participant's school and a participant regarding high school 5863  
credits granted for a course, the participant may appeal the 5864  
decision to the department of education and workforce. The 5865  
department's decision regarding any high school credits granted 5866  
under this section is final. 5867

(C) Evidence of successful completion of each course and 5868  
the high school credits awarded by the school shall be included 5869  
in the student's record. The record shall indicate that the 5870  
credits were earned as a participant under this chapter and 5871  
shall include the name of the educational provider at which the 5872  
credits were earned. 5873

**Sec. 3323.02.** As used in this section, "IDEIA" means the 5874

"Individuals with Disabilities Education Improvement Act of 5875  
2004," Pub. L. No. 108-446. 5876

It is the purpose of this chapter to ensure that all 5877  
children with disabilities residing in this state who are at 5878  
least three years of age and less than twenty-two years of age, 5879  
including children with disabilities who have been suspended or 5880  
expelled from school, have available to them a free appropriate 5881  
public education. No school district, county board of 5882  
developmental disabilities, or other educational agency shall 5883  
receive state or federal funds for special education and related 5884  
services unless those services for children with disabilities 5885  
are provided in accordance with IDEIA and related provisions of 5886  
the Code of Federal Regulations, the provisions of this chapter, 5887  
rules and standards adopted by the department of education and 5888  
workforce, and any procedures or guidelines issued by the 5889  
director of education and workforce. Any options or discretion 5890  
provided to the state by IDEIA may be exercised in state law or 5891  
in rules or standards adopted by the department of education and 5892  
workforce. 5893

The department of education and workforce shall establish 5894  
rules or standards for the provision of special education and 5895  
related services for all children with disabilities who are at 5896  
least three years of age and less than twenty-two years of age 5897  
residing in the state, regardless of the severity of their 5898  
disabilities, including children with disabilities who have been 5899  
suspended or expelled from school. The department of education 5900  
and workforce shall consult with the department of children and 5901  
youth on rules or standards regarding the provision of special 5902  
education and related services for children with disabilities 5903  
from three to five years of age. The state law and the rules or 5904  
standards of the department of education and workforce may 5905

impose requirements that are not required by IDEIA or related 5906  
provisions of the Code of Federal Regulations. The school 5907  
district of residence is responsible, in all instances, for 5908  
ensuring that the requirements of Part B of IDEIA are met for 5909  
every eligible child in its jurisdiction, regardless of whether 5910  
services are provided by another school district, other 5911  
educational agency, or other agency, department, or entity, 5912  
unless IDEIA or related provisions of the Code of Federal 5913  
Regulations, another section of this chapter, or a rule adopted 5914  
by the department of education and workforce specifies that 5915  
another school district, other educational agency, or other 5916  
agency, department, or entity is responsible for ensuring 5917  
compliance with Part B of IDEIA. 5918

The department of children and youth shall, as 5919  
appropriate, incorporate the department of education and 5920  
workforce's rules or standards for providing special education 5921  
and related services for children with disabilities into the 5922  
licensing requirements for preschool programs under sections 5923  
3301.52 to 3301.59 of the Revised Code. 5924

Notwithstanding division (A) (4) of section 3301.53 of the 5925  
Revised Code and any rules adopted pursuant to that section and 5926  
division (A) of section 3313.646 of the Revised Code, a board of 5927  
education of a school district may provide special education and 5928  
related services for preschool children with disabilities in 5929  
accordance with this chapter and section 3301.52, divisions (A) 5930  
(1) to (3) and (A) (5) and (6) of section 3301.53, and sections 5931  
3301.54 to 3301.59 of the Revised Code. 5932

The department of education and workforce may require any 5933  
state or local agency to provide documentation that special 5934  
education and related services for children with disabilities 5935

provided by the agency are in compliance with the requirements 5936  
of this chapter. 5937

Not later than the first day of February of each year the 5938  
department of education and workforce shall furnish the 5939  
chairpersons of the education committees of the house of 5940  
representatives and the senate with a report on the status of 5941  
implementation of special education and related services for 5942  
children with disabilities required by this chapter. The report 5943  
shall include but shall not be limited to the following items: 5944  
the most recent available figures on the number of children 5945  
identified as children with disabilities and the number of 5946  
identified children receiving special education and related 5947  
services. The information contained in these reports shall be 5948  
public information. 5949

**Sec. 3333.048.** (A) The chancellor of higher education, in 5950  
consultation with the director of education and workforce, 5951  
shall, in accordance with Chapter 119. of the Revised Code, 5952  
establish metrics for the preparation of educators and other 5953  
school personnel and the institutions of higher education that 5954  
are engaged in their preparation. The metrics to be used in 5955  
educator preparation programs shall do all of the following: 5956

(1) Be aligned with the standards and qualifications for 5957  
educator licenses adopted by the state board of education under 5958  
section 3319.22 of the Revised Code and the requirements of the 5959  
Ohio teacher residency program established under section 5960  
3319.223 of the Revised Code; 5961

(2) Ensure that educators and other school personnel are 5962  
adequately prepared to use the value-added progress dimension 5963  
prescribed by section 3302.021 of the Revised Code or the 5964  
alternative student academic progress measure if adopted under 5965

division (C) (1) (e) of section 3302.03 of the Revised Code; 5966

(3) Ensure that all educators complete coursework in 5967  
evidence-based strategies for effective literacy instruction 5968  
aligned to the science of reading, which includes phonics, 5969  
phonemic awareness, fluency comprehension, and vocabulary 5970  
development, and is part of a structured literacy program; 5971

(4) Ensure that clinical preparation for all educators who 5972  
are responsible for teaching reading only occur in the 5973  
classrooms where the local education agency has verified that 5974  
the practicing teachers have training in literacy instruction 5975  
strategies aligned to the science of reading, use instructional 5976  
materials aligned to the science of reading from the list 5977  
established under section 3313.6028 of the Revised Code, and 5978  
actively implement a structured literacy approach. 5979

(B) The chancellor shall do all of the following: 5980

(1) Develop an auditing process that clearly documents the 5981  
degree to which every educator preparation program at an 5982  
institution of higher education is effectively teaching the 5983  
science of reading as follows: 5984

(a) By December 31, 2023, complete an initial survey of 5985  
educator preparation programs, establish metrics for the audits, 5986  
and update standards to reflect new requirements; 5987

(b) Grant a one-year grace period for all institutions to 5988  
meet new standards and requirements under this section to begin 5989  
on January 1, 2024; 5990

(c) On January 1, 2025, begin conducting audits of each 5991  
institution that offers educator preparation programs. 5992

The chancellor shall revoke approval for programs that are 5993

found to be not in alignment and do not address the findings of 5994  
the audit within a year. All programs shall be reviewed every 5995  
four years thereafter to ensure continued alignment. 5996

(2) Annually create a summary of literacy instruction 5997  
strategies and practices in place for all educator preparation 5998  
programs based on the program audits, including institution- 5999  
level summaries, until all programs reach the required alignment 6000  
specified in division (A) (3) of this section; 6001

(3) In conjunction with the department of education and 6002  
workforce, do all of the following: 6003

(a) Publicly release the summaries with local education 6004  
agencies not later than the thirty-first day of March of each 6005  
year; 6006

(b) Identify a list of approved vendors who can provide 6007  
professional development experiences that are consistent with 6008  
the science of reading to educators who are responsible for 6009  
teaching reading, including faculty in educator preparation 6010  
programs; 6011

(c) Develop a public dashboard that reports the first-time 6012  
passage rates of students, by institution, on the foundations of 6013  
reading licensure test. 6014

(C) If the metrics established under division (A) of this 6015  
section require an institution of higher education that prepares 6016  
teachers to satisfy the standards of an independent 6017  
accreditation organization, the chancellor shall permit each 6018  
institution to satisfy the standards of any applicable national 6019  
educator preparation accrediting agency recognized by the United 6020  
States department of education. 6021

(D) The metrics and educator preparation programs 6022

established under division (A) of this section may require an 6023  
institution of higher education, as a condition of approval by 6024  
the chancellor, to make changes in the curricula of its 6025  
preparation programs for educators and other school personnel. 6026

Notwithstanding division (E) of section 119.03 and 6027  
division (A)(1) of section 119.04 of the Revised Code, any 6028  
metrics, educator preparation programs, rules, and regulations, 6029  
or any amendment or rescission of such metrics, educator 6030  
preparation programs, rules, and regulations, adopted under this 6031  
section that necessitate institutions offering preparation 6032  
programs for educators and other school personnel approved by 6033  
the chancellor to revise the curricula of those programs shall 6034  
not be effective for at least one year after the first day of 6035  
January next succeeding the publication of the said change. 6036

Each institution shall allocate money from its existing 6037  
revenue sources to pay the cost of making the curricular 6038  
changes. 6039

(E) The chancellor shall notify the state board of the 6040  
metrics and educator preparation programs established under 6041  
division (A) of this section. The state board shall publish the 6042  
metrics and educator preparation programs with the standards and 6043  
qualifications for each type of educator license. 6044

(F) The graduates of educator preparation programs 6045  
approved by the chancellor shall be licensed by the state board 6046  
in accordance with the standards and qualifications adopted 6047  
under section 3319.22 of the Revised Code. 6048

**Sec. 3333.049.** (A) ~~Not later than July 1, 2016, the~~ The 6049  
chancellor of higher education shall revise the requirements for 6050  
reading endorsement programs offered by institutions of higher 6051

education to align those requirements with the reading 6052  
competencies adopted by the ~~state board department~~ of education 6053  
and workforce under section 3301.077 of the Revised Code. 6054

(B) Each educator preparation program approved under 6055  
section 3333.048 of the Revised Code shall require each 6056  
candidate for an educator license who enters the program in the 6057  
2022-2023 academic year, or any academic year thereafter, to 6058  
receive instruction in computer science and computational 6059  
thinking, as applied to student learning and classroom 6060  
instruction, as appropriate for the grade level and subject area 6061  
of the candidate's prospective educator license. 6062

**Sec. 3345.60.** (A) As used in this section, "institution of 6063  
higher education" ~~includes all means either~~ of the following: 6064

(1) A state institution of higher education as defined in 6065  
section 3345.011 of the Revised Code; 6066

(2) ~~A private, nonprofit institution in this state holding~~ 6067  
~~a certificate of authorization pursuant to Chapter 1713. of the~~ 6068  
~~Revised Code;~~ 6069

~~(3)~~ A career college or school that holds a certificate of 6070  
registration from the state board of career colleges and schools 6071  
under Chapter 3332. of the Revised Code or a private institution 6072  
exempt from regulation under Chapter 3332. of the Revised Code 6073  
as prescribed in section 3333.046 of the Revised Code, if the 6074  
program has a certificate of authorization pursuant to Chapter 6075  
1713. of the Revised Code. 6076

(B) Each institution of higher education shall do both of 6077  
the following: 6078

(1) Make explicitly clear on its web site that a student 6079  
has a right to access a transcript for purposes of seeking 6080



employment regardless of whether that student owes an  
institutional debt;

(2) Post a list of resources available to students who owe  
an institutional debt, including payment plans, opportunities  
for settlement, and any other programs that work to prevent  
students from dropping out.

Sec. 3352.16. (A) (1) The Wright state university center  
for civics, culture, and workforce development is established as  
an independent academic division within Wright state university,  
physically located on the Dayton campus of Wright state  
university. The center shall conduct teaching and research in  
the historical ideas, traditions, and texts that have shaped the  
American constitutional order and society and the United States  
armed forces.

(2) The center shall establish bylaws requiring the center  
to do all of the following:

(a) Educate students by means of free, open, and rigorous  
intellectual inquiry to seek the truth;

(b) Affirm its duty to equip students with the skills,  
habits, and dispositions of mind they need to reach their own  
informed conclusions on matters of social and political  
importance;

(c) Affirm the value of intellectual diversity in higher  
education and aspire to enhance the intellectual diversity of  
the university;

(d) Affirm a commitment to create a community dedicated to  
an ethic of civil and free inquiry, which respects the  
intellectual freedom of each member, supports individual  
capacities for growth, and welcomes the differences of opinion

that shall naturally exist in a public university community. 6110

The requirements prescribed under divisions (A) (2) (a) to 6111  
(d) of this section shall take priority over any other bylaws 6112  
adopted by the center. 6113

(3) The board of trustees of the university may name the 6114  
center in accordance with the philanthropic naming policies and 6115  
practices of the university. 6116

(B) The center shall be an independent academic division, 6117  
physically located on the Dayton campus of Wright state 6118  
university, with the authority to house faculty who hold their 6119  
appointments within the center. Faculty appointed to the center 6120  
shall not be required, but may, hold joint appointments within 6121  
any other division of the university. No faculty outside of the 6122  
center shall have the authority to block faculty hires into the 6123  
center. No university policy shall govern the development and 6124  
approval of curriculum within the center. 6125

(C) (1) The center shall offer instruction in all of the 6126  
following: 6127

(a) The books and major debates which form the 6128  
intellectual foundation of free societies, especially that of 6129  
the United States; 6130

(b) The principles, ideals, and institutions of the 6131  
American constitutional order, including the United States armed 6132  
forces; 6133

(c) The foundations of responsible leadership and informed 6134  
citizenship; 6135

(d) The origins, purpose, and role of Wright-Patterson air 6136  
force base and surrounding defense-related industries in 6137

supporting the United States; 6138

(e) The workforce needs of Wright-Patterson air force base 6139  
and industries that support the base. 6140

(2) The center also shall focus on all of the following: 6141

(a) Offering university-wide programming related to the 6142  
values of free speech and civil discourse; 6143

(b) Expanding the intellectual diversity of the 6144  
university's academic community; 6145

(c) Increasing the awareness of Wright-Patterson air force 6146  
base and supporting workforce needs to sustain and attract 6147  
missions at the base. 6148

(D) (1) Not later than ninety days after the effective date 6149  
of this section, the board of trustees of the university shall 6150  
appoint, with the advice and consent of the senate, a seven- 6151  
member center academic council. An initial member shall not 6152  
begin service until confirmed by the senate. Four members shall 6153  
form a quorum. 6154

(2) The academic council shall be comprised of scholars 6155  
with relevant expertise and experience. Not more than three 6156  
members of the council may be employees of the university. Best 6157  
efforts shall be made to have not fewer than three members of 6158  
the advisory board be from Ohio. 6159

(3) Three members of the academic council shall serve 6160  
initial terms of two years and four members shall serve initial 6161  
terms of four years, which the members shall determine at their 6162  
first meeting, and select replacements for vacant seats. 6163

(E) (1) The academic council established under division (D) 6164  
of this section shall conduct a nationwide search for candidates 6165

for the director of the center and shall strictly adhere to all 6166  
relevant state and federal laws. The academic council shall 6167  
submit to the president of the university a list of finalists 6168  
from which the president shall select and appoint a director, 6169  
subject to approval by the board of trustees. Future directors 6170  
shall be chosen in the same manner. 6171

(2) The director shall consult with the provost; however, 6172  
the director shall report directly to the president of the 6173  
university. 6174

(3) The director shall have the sole and exclusive 6175  
authority to manage the recruitment and hiring process and to 6176  
extend offers for employment for all faculty and staff of the 6177  
center, and to terminate employment of all staff, subject to the 6178  
approval of the board of trustees of the university. The 6179  
director shall oversee, develop, and approve the center's 6180  
curriculum. The center shall be granted the authority to offer 6181  
courses independently and develop certificate, minor, and major 6182  
programs as well as graduate programs, and offer degrees. 6183

(4) Notwithstanding section 3333.164 of the Revised Code, 6184  
the center shall develop a set of standards and procedures to 6185  
maximize the granting of academic credit for military training, 6186  
experience, and coursework. 6187

(5) Notwithstanding section 3333.31 of the Revised Code, 6188  
Wright state university shall not charge more than its in-state 6189  
instructional and general fees to any current or honorably 6190  
discharged member of the United States armed forces, or the 6191  
spouse or dependents of such a member, who enrolls in a program 6192  
offered by the center, regardless of whether that member, 6193  
spouse, or dependent is a resident of this state under rules 6194  
adopted under section 3333.31 of the Revised Code. 6195

(F) The director of the center shall submit an annual 6196  
report to the board of trustees of the university and the 6197  
general assembly in accordance with section 101.68 of the 6198  
Revised Code. The report shall provide a full account of the 6199  
center's achievements, opportunities, challenges, and obstacles 6200  
in the development of this academic division. 6201

**Sec. 3365.08.** (A) No participant enrolled under this 6202  
chapter in a course for which credit toward high school 6203  
graduation is awarded shall receive direct financial aid through 6204  
any state or federal program. 6205

(B) If a school district provides transportation for 6206  
resident school students in grades eleven and twelve under 6207  
section 3327.01 of the Revised Code, a parent of a participant 6208  
enrolled in a course under division (A) (2) or (B) of section 6209  
3365.06 of the Revised Code may apply to the board of education 6210  
for full or partial reimbursement for the necessary costs of 6211  
transporting the participant between the secondary school the 6212  
participant attends and the college in which the participant is 6213  
enrolled. Reimbursement may be paid solely from funds received 6214  
by the district for student transportation under section 6215  
3317.0212 of the Revised Code or other provisions of law. The 6216  
department of education and workforce shall establish 6217  
guidelines, based on financial need, under which a district may 6218  
provide such reimbursement. 6219

(C) If a community school provides or arranges 6220  
transportation for its students in grades nine through twelve 6221  
under section 3314.091 of the Revised Code, a parent of a 6222  
participant of the community school who is enrolled in a course 6223  
under division (A) (2) or (B) of section 3365.06 of the Revised 6224  
Code may apply to the governing authority of the community 6225

school for full or partial reimbursement of the necessary costs 6226  
of transporting the participant between the community school and 6227  
the college. The governing authority may pay the reimbursement 6228  
in accordance with the department's rules adopted under division 6229  
(B) of this section solely from funds paid to it under division 6230  
~~(H)~~ (I) of section 3317.0212 of the Revised Code. 6231

**Sec. 3505.30.** When the results of the ballots have been 6232  
ascertained, such results shall be embodied in a summary 6233  
statement to be prepared by the precinct election officials in 6234  
duplicate, on forms provided by the board of elections. One copy 6235  
shall be certified by the precinct election officials and posted 6236  
on the front of the polling place, and one copy, similarly 6237  
certified, shall be transmitted without delay to the board in a 6238  
sealed envelope along with the other returns of the election. 6239  
The board shall, immediately upon receipt of such summary 6240  
statements, compile and prepare an unofficial count and upon its 6241  
completion shall transmit prepaid, immediately by telephone, 6242  
facsimile machine, or other telecommunications device, the 6243  
results of such unofficial count to the secretary of state, or 6244  
to the board of the most populous county of the district which 6245  
is authorized to canvass the returns. Such count, in no event, 6246  
shall be made later than twelve noon on the day following the 6247  
election. The board shall also transmit the same results to the 6248  
administrative director of the supreme court by electronic mail 6249  
or other telecommunication device as determined by the supreme 6250  
court. The board shall also, at the same time, certify the 6251  
results thereof to the secretary of state by certified mail. The 6252  
board shall remain in session from the time of the opening of 6253  
the polls, continuously, until the results of the election are 6254  
received from every precinct in the county and such results are 6255  
communicated to the secretary of state. 6256

**Sec. 3505.33.** When the board of elections has completed 6257  
the canvass of the election returns from the precincts in its 6258  
county, in which electors were entitled to vote at any general 6259  
or special election, it shall determine and declare the results 6260  
of the elections determined by the electors of such county or of 6261  
a district or subdivision within such county. If more than the 6262  
number of candidates to be elected to an office received the 6263  
largest and an equal number of votes, such tie shall be resolved 6264  
by lot by the ~~chairman~~ chairperson of the board in the presence 6265  
of a majority of the members of the board. Such declaration 6266  
shall be in writing and shall be signed by at least a majority 6267  
of the members of the board. It shall bear the date of the day 6268  
upon which it is made, and a copy thereof shall be posted by the 6269  
board in a conspicuous place in its office. The board shall keep 6270  
such copy posted for a period of at least five days. 6271

Thereupon the board shall promptly certify abstracts of 6272  
the results of such elections within its county, in such forms 6273  
as the secretary of state prescribes. Such forms shall be 6274  
designated and shall contain abstracts as follows: 6275

Form No. 1. An abstract of the votes cast for the office 6276  
of president and vice-president of the United States. 6277

Form No. 2. An abstract of the votes cast for the office 6278  
of governor and lieutenant governor, secretary of state, auditor 6279  
of state, treasurer of state, attorney general, chief justice of 6280  
the supreme court of Ohio, judge of the supreme court of Ohio, 6281  
member of the senate of the congress of the United States, 6282  
member at large of the house of representatives of the congress 6283  
of the United States, district member of the house of 6284  
representatives of the congress of the United States, and an 6285  
abstract of the votes cast upon each question or issue submitted 6286

at such election to electors throughout the entire state. 6287

Form No. 3. An abstract of the votes cast for the office 6288  
of member of the senate of the general assembly, and member of 6289  
the house of representatives of the general assembly. 6290

Form No. 4. A report of the votes cast for the office of 6291  
member of the state board of education, judge of the court of 6292  
appeals, judge of the court of common pleas, judge of the 6293  
probate court, judge of the county court, county commissioner, 6294  
county auditor, prosecuting attorney, clerk of the court of 6295  
common pleas, sheriff, county recorder, county treasurer, county 6296  
engineer, and coroner. 6297

Form No. 5. A report of the votes cast upon all questions 6298  
and issues other than such questions and issues which were 6299  
submitted to electors throughout the entire state. 6300

Form No. 6. A report of the votes cast for municipal 6301  
offices, judge of the municipal court, township offices, and the 6302  
office of member of a board of education. 6303

One copy of each of these forms shall be kept in the 6304  
office of the board. One copy of each of these forms shall 6305  
promptly be sent to the secretary of state, who shall place the 6306  
records contained in forms No. 1, No. 2, ~~and No. 3,~~ No. 4, and 6307  
No. 6 in electronic format. One copy of Form No. 2 shall 6308  
promptly be ~~mailed-sent by electronic mail~~ to the president of 6309  
the senate of the general assembly ~~at his office in the~~ 6310  
~~statehouse~~. The board shall also at once upon completion of the 6311  
official count send a certified copy of that part of each of the 6312  
forms which pertains to an election in which only electors of a 6313  
district comprised of more than one county but less than all of 6314  
the counties of the state voted to the board of the most 6315



populous county in such district. It shall also at once upon 6316  
completion of the official count send a certified copy of that 6317  
part of each of the forms which pertains to an election in which 6318  
only electors of a subdivision located partly within the county 6319  
voted to the board of the county in which the major portion of 6320  
the population of such subdivision is located. 6321

If, after certifying and sending abstracts and parts 6322  
thereof, a board finds that any such abstract or part thereof is 6323  
incorrect, it shall promptly prepare, certify, and send a 6324  
corrected abstract or part thereof to take the place of each 6325  
incorrect abstract or part thereof theretofore certified and 6326  
sent. 6327

**Sec. 3505.35.** (A) When the secretary of state has received 6328  
from the board of elections of every county in the state Form 6329  
No. 2, as provided for in section 3505.33 of the Revised Code, 6330  
the secretary of state shall promptly fix the time and place for 6331  
the canvass of such abstracts, and the time fixed shall not be 6332  
later than ten days after such abstracts have been received by 6333  
the secretary of state from all counties. The secretary of state 6334  
shall notify the governor, auditor of state, attorney general, 6335  
and the ~~chairman~~chairperson of the state central committee of 6336  
each political party of the time and place fixed. At such time 6337  
and in the presence of such of the persons so notified who 6338  
attend, the secretary of state shall canvass the abstracts 6339  
contained in said Form No. 2 and shall determine and declare the 6340  
results of all elections in which electors throughout the entire 6341  
state voted. If two or more candidates for election to the same 6342  
office, or two or more sets of joint candidates for governor and 6343  
lieutenant governor, receive the largest and an equal number of 6344  
votes, such tie shall be resolved by lot by the secretary of 6345  
state. Such declaration of results by the secretary of state 6346

shall be in writing and shall be signed by the secretary of 6347  
state. It shall bear the date of the day upon which it is made, 6348  
and a copy thereof shall be posted by the secretary of state in 6349  
a conspicuous place in ~~his~~ the secretary of state's office. The 6350  
secretary of state shall keep such copy posted for a period of 6351  
at least five days. 6352

Such declaration of results made by the secretary of 6353  
state, insofar as it pertains to the offices of governor and 6354  
lieutenant governor, secretary of state, auditor of state, 6355  
treasurer of state, and attorney general, is only for the 6356  
purpose of fixing the time of the commencement of the period of 6357  
time within which applications for recounts of votes may be 6358  
filed as provided by section 3515.02 of the Revised Code. 6359

(B) When the secretary of state has received from the 6360  
board of elections of every county in the state Form No. 4 and 6361  
Form No. 6, as provided in section 3505.33 of the Revised Code, 6362  
the secretary of state shall promptly transmit by electronic 6363  
mail or other telecommunication device a copy of each form to 6364  
the administrative director of the supreme court. 6365

**Sec. 3701.0212.** (A) There is created the center for 6366  
community health worker excellence, a public-private partnership 6367  
to support and foster the practice of community health workers 6368  
and improve access to community health worker services across 6369  
this state. 6370

(B) The center shall be a public-private partnership 6371  
governed by a board of directors comprised of the following 6372  
members: 6373

(1) The director of the department of health or the 6374  
director's designee; 6375

- (2) The executive director of the commission on minority health or the director's designee; 6376  
6377
- (3) The medicaid director or the director's designee; 6378
- (4) The executive director of the board of nursing or the director's designee; 6379  
6380
- (5) The ~~superintendent of public instruction~~ director of education and workforce or the ~~superintendent's~~ director's designee; 6381  
6382  
6383
- (6) A representative of an OhioMeansJobs center operator, as defined in section 6301.01 of the Revised Code, appointed by the director of job and family services; 6384  
6385  
6386
- (7) An individual who provides services within one or more community HUBs that fully or substantially comply with the pathways community HUB certification standards developed by the pathways community HUB institute, appointed by the director of health; 6387  
6388  
6389  
6390  
6391
- (8) A representative of the Ohio association of community health workers, appointed by that entity; 6392  
6393
- (9) A representative of the Ohio health information partnership, appointed by that entity; 6394  
6395
- (10) A representative of the center for community solutions, appointed by that entity; 6396  
6397
- (11) A representative of the Ohio association of community colleges, appointed by that entity; 6398  
6399
- (12) A representative of the Ohio association of community health centers, appointed by that entity; 6400  
6401
- (13) A representative of the Ohio alliance for population 6402

health, appointed by that entity; 6403

(14) A member of the house of representatives, appointed 6404  
by the speaker of the house of representatives; 6405

(15) A member of the senate, appointed by the president of 6406  
the senate. 6407

(C) Initial appointments to the committee shall be made 6408  
not later than sixty days after the effective date of this 6409  
section. Terms shall be two years, and members may be 6410  
reappointed. If an appointed member no longer satisfies the 6411  
grounds upon which the member was appointed, the member is 6412  
ineligible to continue to serve, and a new member shall be 6413  
appointed in accordance with division (B) of this section. 6414

Vacancies shall be filled in the manner provided for 6415  
original appointments. Any member appointed to fill a vacancy 6416  
occurring prior to the expiration date of the term for which the 6417  
member's predecessor was appointed shall hold office as a member 6418  
for the remainder of that term. 6419

Members of the board shall serve without compensation, 6420  
except to the extent that serving on the board is considered 6421  
part of the member's regular duties of employment. Members shall 6422  
be reimbursed for actual and necessary expenses incurred in the 6423  
performance of official duties. 6424

(D) The board of directors shall annually select from its 6425  
members a chairperson or co-chairpersons. 6426

(E) The board of directors shall meet at the call of the 6427  
chairperson but not less than quarterly. A majority of the 6428  
members of the board constitutes a quorum. The chairperson shall 6429  
provide members with at least five days written notice of all 6430  
meetings. 6431

(F) Under the direction and oversight of the board of 6432  
directors, and as implemented by health impact Ohio and the Ohio 6433  
alliance for population health at Ohio university, the center 6434  
shall engage in all of the following activities: 6435

(1) Establishing an electronic platform that may be 6436  
accessed statewide to connect community health workers with 6437  
individuals or communities in need of their services; 6438

(2) Evaluating and reporting on the state of the community 6439  
health workforce in Ohio, including the total number of 6440  
community health workers employed, the settings in which they 6441  
practice, the number certified by the board of nursing, the 6442  
average income or hourly wage earned by a community health 6443  
worker, the reimbursement rates and needs of community health 6444  
workers, and any available funding sources; 6445

(3) Creating and maintaining a web site or other 6446  
electronic tools to coordinate resources for individuals 6447  
practicing or seeking to practice as community health workers, 6448  
including resources related to recruitment, education, training, 6449  
certification, employment, and mentorships; 6450

(4) Making continuing education hours or credits available 6451  
for free to community health workers certified by the board of 6452  
nursing; 6453

(5) Providing financial assistance to employers that host 6454  
or offer practicums or other training to community health 6455  
workers seeking certification by board of nursing. 6456

In performing the activities, the center, together with 6457  
health impact Ohio and the Ohio alliance for population health 6458  
at Ohio university, may as necessary collaborate with other 6459  
organizations and institutions, in particular, clinisync, unite 6460

us, Ohio association of community health workers, board of 6461  
nursing, and university of Toledo. 6462

(G) The board shall issue a report to the governor and 6463  
general assembly describing its activities and any 6464  
recommendations pertaining to community health workers by the 6465  
first of January of each odd numbered calendar year. 6466

**Sec. 4301.62.** (A) As used in this section: 6467

(1) "Chauffeured limousine" means a vehicle registered 6468  
under section 4503.24 of the Revised Code. 6469

(2) "Street," "highway," and "motor vehicle" have the same 6470  
meanings as in section 4511.01 of the Revised Code. 6471

(B) No person shall have in the person's possession an 6472  
opened container of beer or intoxicating liquor in any of the 6473  
following circumstances: 6474

(1) Except as provided in division (C) (1) (e) of this 6475  
section, in an agency store; 6476

(2) Except as provided in division (C) or (J) of this 6477  
section, on the premises of the holder of any permit issued by 6478  
the division of liquor control; 6479

(3) In any other public place; 6480

(4) Except as provided in division (D) or (E) of this 6481  
section, while operating or being a passenger in or on a motor 6482  
vehicle on any street, highway, or other public or private 6483  
property open to the public for purposes of vehicular travel or 6484  
parking; 6485

(5) Except as provided in division (D) or (E) of this 6486  
section, while being in or on a stationary motor vehicle on any 6487

street, highway, or other public or private property open to the 6488  
public for purposes of vehicular travel or parking. 6489

(C) (1) A person may have in the person's possession an 6490  
opened container of any of the following: 6491

(a) Beer or intoxicating liquor that has been lawfully 6492  
purchased for consumption on the premises where bought from the 6493  
holder of an A-1-A, A-2, A-2f, A-3a, D-1, D-2, D-3, D-3a, D-4, 6494  
D-4a, D-5, D-5a, D-5b, D-5c, D-5d, D-5e, D-5f, D-5g, D-5h, D-5i, 6495  
D-5j, D-5k, D-5l, D-5m, D-5n, D-5o, D-7, D-8, D-9, E, F, F-2, F- 6496  
5, F-7, ~~or~~ F-8, or F-9 permit; 6497

(b) Beer, wine, or mixed beverages served for consumption 6498  
on the premises by the holder of an F-3 permit, wine served as a 6499  
tasting sample by an A-2, A-2f, S-1, or S-2 permit holder for 6500  
consumption on the premises of a farmers market for which an F- 6501  
10 permit has been issued, or wine served for consumption on the 6502  
premises by the holder of an F-4 or F-6 permit; 6503

(c) Beer or intoxicating liquor consumed on the premises 6504  
of a convention facility as provided in section 4303.201 of the 6505  
Revised Code; 6506

(d) Beer or intoxicating liquor to be consumed during 6507  
tastings and samplings approved by rule of the liquor control 6508  
commission; 6509

(e) Spirituous liquor to be consumed for purposes of a 6510  
tasting sample, as defined in section 4301.171 of the Revised 6511  
Code; 6512

(f) Beer or intoxicating liquor to be consumed in an 6513  
outdoor area described in division (B) (1) of section 4303.188 of 6514  
the Revised Code. 6515

(2) A person may have in the person's possession on an F 6516  
liquor permit premises an opened container of beer or 6517  
intoxicating liquor that was not purchased from the holder of 6518  
the F permit if the premises for which the F permit is issued is 6519  
a music festival and the holder of the F permit grants 6520  
permission for that possession on the premises during the period 6521  
for which the F permit is issued. As used in this division, 6522  
"music festival" means a series of outdoor live musical 6523  
performances, extending for a period of at least three 6524  
consecutive days and located on an area of land of at least 6525  
forty acres. 6526

(3) (a) A person may have in the person's possession on a 6527  
D-2 liquor permit premises an opened or unopened container of 6528  
wine that was not purchased from the holder of the D-2 permit if 6529  
the premises for which the D-2 permit is issued is an outdoor 6530  
performing arts center, the person is attending an orchestral 6531  
performance, and the holder of the D-2 permit grants permission 6532  
for the possession and consumption of wine in certain 6533  
predesignated areas of the premises during the period for which 6534  
the D-2 permit is issued. 6535

(b) As used in division (C) (3) (a) of this section: 6536

(i) "Orchestral performance" means a concert comprised of 6537  
a group of not fewer than forty musicians playing various 6538  
musical instruments. 6539

(ii) "Outdoor performing arts center" means an outdoor 6540  
performing arts center that is located on not less than one 6541  
hundred fifty acres of land and that is open for performances 6542  
from the first day of April to the last day of October of each 6543  
year. 6544



(4) A person may have in the person's possession an opened 6545  
or unopened container of beer or intoxicating liquor at an 6546  
outdoor location at which the person is attending an orchestral 6547  
performance as defined in division (C) (3) (b) (i) of this section 6548  
if the person with supervision and control over the performance 6549  
grants permission for the possession and consumption of beer or 6550  
intoxicating liquor in certain predesignated areas of that 6551  
outdoor location. 6552

(5) A person may have in the person's possession on an F-9 6553  
liquor permit premises an opened or unopened container of beer 6554  
or intoxicating liquor that was not purchased from the holder of 6555  
the F-9 permit if ~~the person is attending either of the~~ 6556  
~~following:~~ 6557

~~(a) An orchestral performance and the F-9 permit holder~~ 6558  
~~grants permission for the possession and consumption of beer or~~ 6559  
~~intoxicating liquor in certain predesignated areas of the~~ 6560  
~~premises during the period for which the F-9 permit is issued;~~ 6561

~~(b) An outdoor performing arts event or orchestral~~ 6562  
~~performance that is free of charge and the F-9 permit holder~~ 6563  
~~annually hosts not less than twenty-five other events or~~ 6564  
~~performances that are free of charge on the permit premises.~~ 6565

~~As used in division (C) (5) of this section, "orchestral~~ 6566  
~~performance" has the same meaning as in division (C) (3) (b) of~~ 6567  
~~this section.~~ 6568

(6) (a) A person may have in the person's possession on the 6569  
property of an outdoor motorsports facility an opened or 6570  
unopened container of beer or intoxicating liquor that was not 6571  
purchased from the owner of the facility if both of the 6572  
following apply: 6573

(i) The person is attending a racing event at the 6574  
facility; and 6575

(ii) The owner of the facility grants permission for the 6576  
possession and consumption of beer or intoxicating liquor on the 6577  
property of the facility. 6578

(b) As used in division (C) (6) (a) of this section: 6579

(i) "Racing event" means a motor vehicle racing event 6580  
sanctioned by one or more motor racing sanctioning 6581  
organizations. 6582

(ii) "Outdoor motorsports facility" means an outdoor 6583  
racetrack to which all of the following apply: 6584

(I) It is two and four-tenths miles or more in length. 6585

(II) It is located on two hundred acres or more of land. 6586

(III) The primary business of the owner of the facility is 6587  
the hosting and promoting of racing events. 6588

(IV) The holder of a D-1, D-2, or D-3 permit is located on 6589  
the property of the facility. 6590

(7) (a) A person may have in the person's possession an 6591  
opened container of beer or intoxicating liquor at an outdoor 6592  
location within an outdoor refreshment area created under 6593  
section 4301.82 of the Revised Code if the opened container of 6594  
beer or intoxicating liquor was purchased from an A-1, A-1-A, A- 6595  
1c, A-2, A-2f, D class, or F class permit holder to which both 6596  
of the following apply: 6597

(i) The permit holder's premises is located within the 6598  
outdoor refreshment area. 6599

(ii) The permit held by the permit holder has an outdoor 6600

refreshment area designation. 6601

(b) Division (C) (7) of this section does not authorize a 6602  
person to do either of the following: 6603

(i) Enter the premises of an establishment within an 6604  
outdoor refreshment area while possessing an opened container of 6605  
beer or intoxicating liquor acquired elsewhere; 6606

(ii) Possess an opened container of beer or intoxicating 6607  
liquor while being in or on a motor vehicle within an outdoor 6608  
refreshment area, unless the possession is otherwise authorized 6609  
under division (D) or (E) of this section. 6610

(c) As used in division (C) (7) of this section, "D class 6611  
permit holder" does not include a D-6 or D-8 permit holder. 6612

(8) (a) A person may have in the person's possession on the 6613  
property of a market, within a defined F-8 permit premises, an 6614  
opened container of beer or intoxicating liquor that was 6615  
purchased from a D permit premises that is located immediately 6616  
adjacent to the market if both of the following apply: 6617

(i) The market grants permission for the possession and 6618  
consumption of beer and intoxicating liquor within the defined 6619  
F-8 permit premises; 6620

(ii) The market is hosting an event pursuant to an F-8 6621  
permit and the market has notified the division of liquor 6622  
control about the event in accordance with division (A) (3) of 6623  
section 4303.208 of the Revised Code. 6624

(b) As used in division (C) (8) of this section, "market" 6625  
means a market, for which an F-8 permit is held, that has been 6626  
in operation since 1860. 6627

(D) This section does not apply to a person who pays all 6628

or a portion of the fee imposed for the use of a chauffeured 6629  
limousine pursuant to a prearranged contract, or the guest of 6630  
the person, when all of the following apply: 6631

(1) The person or guest is a passenger in the limousine. 6632

(2) The person or guest is located in the limousine, but 6633  
is not occupying a seat in the front compartment of the 6634  
limousine where the operator of the limousine is located. 6635

(3) The limousine is located on any street, highway, or 6636  
other public or private property open to the public for purposes 6637  
of vehicular travel or parking. 6638

(E) An opened bottle of wine that was purchased from the 6639  
holder of a permit that authorizes the sale of wine for 6640  
consumption on the premises where sold is not an opened 6641  
container for the purposes of this section if both of the 6642  
following apply: 6643

(1) The opened bottle of wine is securely resealed by the 6644  
permit holder or an employee of the permit holder before the 6645  
bottle is removed from the premises. The bottle shall be secured 6646  
in such a manner that it is visibly apparent if the bottle has 6647  
been subsequently opened or tampered with. 6648

(2) The opened bottle of wine that is resealed in 6649  
accordance with division (E) (1) of this section is stored in the 6650  
trunk of a motor vehicle or, if the motor vehicle does not have 6651  
a trunk, behind the last upright seat or in an area not normally 6652  
occupied by the driver or passengers and not easily accessible 6653  
by the driver. 6654

(F) (1) Except if an ordinance or resolution is enacted or 6655  
adopted under division (F) (2) of this section, this section does 6656  
not apply to a person who, pursuant to a prearranged contract, 6657

is a passenger riding on a commercial quadricycle when all of 6658  
the following apply: 6659

(a) The person is not occupying a seat in the front of the 6660  
commercial quadricycle where the operator is steering or 6661  
braking. 6662

(b) The commercial quadricycle is being operated on a 6663  
street, highway, or other public or private property open to the 6664  
public for purposes of vehicular travel or parking. 6665

(c) The person has in their possession on the commercial 6666  
quadricycle an opened container of beer or wine. 6667

(d) The person has in their possession on the commercial 6668  
quadricycle not more than either thirty-six ounces of beer or 6669  
eighteen ounces of wine. 6670

(2) The legislative authority of a municipal corporation 6671  
or township may enact an ordinance or adopt a resolution, as 6672  
applicable, that prohibits a passenger riding on a commercial 6673  
quadricycle from possessing an opened container of beer or wine. 6674

(3) As used in this section, "commercial quadricycle" 6675  
means a vehicle that has fully-operative pedals for propulsion 6676  
entirely by human power and that meets all of the following 6677  
requirements: 6678

(a) It has four wheels and is operated in a manner similar 6679  
to a bicycle. 6680

(b) It has at least five seats for passengers. 6681

(c) It is designed to be powered by the pedaling of the 6682  
operator and the passengers. 6683

(d) It is used for commercial purposes. 6684

(e) It is operated by the vehicle owner or an employee of 6685  
the owner. 6686

(G) This section does not apply to a person that has in 6687  
the person's possession an opened container of beer or 6688  
intoxicating liquor on the premises of a market if the beer or 6689  
intoxicating liquor has been purchased from a D liquor permit 6690  
holder that is located in the market. 6691

As used in division (G) of this section, "market" means an 6692  
establishment that: 6693

(1) Leases space in the market to individual vendors, not 6694  
less than fifty per cent of which are retail food establishments 6695  
or food service operations licensed under Chapter 3717. of the 6696  
Revised Code; 6697

(2) Has an indoor sales floor area of not less than 6698  
twenty-two thousand square feet; 6699

(3) Hosts a farmer's market on each Saturday from April 6700  
through December. 6701

(H) (1) As used in this section, "alcoholic beverage" has 6702  
the same meaning as in section 4303.185 of the Revised Code. 6703

(2) An alcoholic beverage in a closed container being 6704  
transported under section 4303.185 of the Revised Code to its 6705  
final destination is not an opened container for the purposes of 6706  
this section if the closed container is securely sealed in such 6707  
a manner that it is visibly apparent if the closed container has 6708  
been subsequently opened or tampered with after sealing. 6709

(I) This section does not apply to a person who has in the 6710  
person's possession an opened container of beer or intoxicating 6711  
liquor in a public-use airport, as described in division (D) (2) 6712

(a) (iii) of section 4303.181 of the Revised Code, when both of 6713  
the following apply: 6714

(1) Consumption of the opened container of beer or 6715  
intoxicating liquor occurs in the area of the airport terminal 6716  
that is restricted to persons taking flights to and from the 6717  
airport; and 6718

(2) The consumption is authorized under division (D) (2) (a) 6719  
of section 4303.181 of the Revised Code. 6720

(J) This section does not apply to a person that has in 6721  
the person's possession an opened container of homemade beer or 6722  
wine that is served in accordance with division (E) of section 6723  
4301.201 of the Revised Code. 6724

**Sec. 4303.209.** (A) (1) The division of liquor control may 6725  
issue an F-9 permit to a-any of the following: 6726

(a) A nonprofit corporation that operates a park on 6727  
property leased from a municipal corporation ~~or to a~~; 6728

(b) A nonprofit corporation that provides or manages 6729  
entertainment programming pursuant to an agreement with a 6730  
nonprofit corporation that operates a park on property leased 6731  
from a municipal corporation ~~to~~; 6732

(c) A nonprofit corporation that provides or manages 6733  
entertainment programming at a municipal park pursuant to an 6734  
agreement with the municipal corporation. 6735

An F-9 permit holder may sell beer or intoxicating liquor 6736  
by the individual drink at specific events conducted within the 6737  
park property and appurtenant streets, but only if, and only at 6738  
times at which, the sale of beer and intoxicating liquor on the 6739  
premises is otherwise permitted by law. ~~Additionally, an F-9-~~ 6740

~~permit may be issued only if the park property meets either of  
the following:~~

~~(a) It is located in a county that has a population of  
between one million one hundred thousand and one million two  
hundred thousand on March 22, 2012.~~

~~(b) It is the subject of an agreement between a municipal  
corporation, a national nonprofit organization that is a  
foundation, and an Ohio based nonprofit organization for the  
purposes of hosting outdoor performing arts events or orchestral  
performances. As used in division (A) (1) (b) of this section,  
"orchestral performance" has the same meaning as in division (C)  
(3) (a) of section 4301.62 of the Revised Code.~~

~~(2) The division may issue separate F-9 permits to a  
nonprofit corporation that operates a park on property leased  
from a municipal corporation and a nonprofit corporation that  
provides or manages entertainment programming pursuant to an  
agreement with a nonprofit corporation that operates a park on  
property leased from a municipal corporation under division (A)  
(1) (a), (b), or (c) of this section for the same location to be  
effective during the same time period. However, the permit  
privileges may be exercised by only one of the holders of an F-9  
permit at specific events. The other holder of an F-9 permit  
shall certify to the division that it will not exercise its  
permit privileges during that specific event.~~

~~(3) The premises on which an F-9 permit will be used shall  
be clearly defined and sufficiently restricted to allow proper  
supervision of the permit's use by state and local law  
enforcement officers. Sales under an F-9 permit shall be  
confined to the same hours permitted to the holder of a D-3  
permit.~~



(4) The fee for an F-9 permit is one thousand seven 6771  
hundred dollars. An F-9 permit is effective for a period not to 6772  
exceed nine months as specified in the permit. An F-9 permit is 6773  
not transferable or renewable. However, the holder of an F-9 6774  
permit may apply for a new F-9 permit at any time. The holder of 6775  
an F-9 permit shall make sales only at those specific events 6776  
about which the permit holder has notified in advance the 6777  
division of liquor control, the department of public safety, and 6778  
the chief, sheriff, or other principal peace officer of the 6779  
local law enforcement agencies having jurisdiction over the 6780  
premises. 6781

(B) (1) An application for the issuance of an F-9 permit is 6782  
subject to the notice and hearing requirements established in 6783  
division (A) of section 4303.26 of the Revised Code. 6784

(2) The liquor control commission shall adopt rules under 6785  
Chapter 119. of the Revised Code necessary to administer this 6786  
section. 6787

(C) No F-9 permit holder shall sell beer or intoxicating 6788  
liquor beyond the hours of sale allowed by the permit. This 6789  
division imposes strict liability on the holder of an F-9 permit 6790  
and on any officer, agent, or employee of that permit holder. 6791

(D) Nothing in this section prohibits the division from 6792  
issuing an F-2 permit for a specific event not conducted by the 6793  
holder of an F-9 permit provided that the holder of the F-9 6794  
permit certifies to the division that it will not exercise its 6795  
permit privileges during that specific event. 6796

**Sec. 4519.55.** Application for a certificate of title for 6797  
an off-highway motorcycle or all-purpose vehicle shall be made 6798  
upon a form prescribed by the registrar of motor vehicles and 6799

shall be sworn to before a notary public or other officer 6800  
empowered to administer oaths. The application shall be filed 6801  
with the clerk of any court of common pleas. An application for 6802  
a certificate of title may be filed electronically by any 6803  
electronic means approved by the registrar in any county with 6804  
the clerk of the court of common pleas of that county. 6805

If an application for a certificate of title is filed 6806  
electronically by an electronic dealer on behalf of the 6807  
purchaser of an off-highway motorcycle or all-purpose vehicle, 6808  
the clerk shall retain the completed electronic record to which 6809  
the dealer converted the certificate of title application and 6810  
other required documents. The registrar, after consultation with 6811  
the attorney general, shall adopt rules that govern the location 6812  
at which, and the manner in which, are stored the actual 6813  
application and all other documents relating to the sale of an 6814  
off-highway motorcycle or all-purpose vehicle when an electronic 6815  
dealer files the application for a certificate of title 6816  
electronically on behalf of the purchaser. 6817

The application shall be accompanied by the fee prescribed 6818  
in section 4519.59 of the Revised Code. The fee shall be 6819  
retained by the clerk who issues the certificate of title and 6820  
shall be distributed in accordance with that section. If a clerk 6821  
of a court of common pleas, other than the clerk of the court of 6822  
common pleas of an applicant's county of residence, issues a 6823  
certificate of title to the applicant, the clerk shall transmit 6824  
data related to the transaction to the automated title 6825  
processing system. 6826

If a certificate of title previously has been issued for 6827  
an off-highway motorcycle or all-purpose vehicle, the 6828  
application also shall be accompanied by the certificate of 6829

title duly assigned, unless otherwise provided in this chapter. 6830  
If a certificate of title previously has not been issued for the 6831  
off-highway motorcycle or all-purpose vehicle, the application, 6832  
unless otherwise provided in this chapter, shall be accompanied 6833  
by a manufacturer's or importer's certificate; by a sworn 6834  
statement of ownership; or by a certificate of title, bill of 6835  
sale, or other evidence of ownership required by law of another 6836  
state from which the off-highway motorcycle or all-purpose 6837  
vehicle was brought into this state. The registrar, in 6838  
accordance with Chapter 119. of the Revised Code, shall 6839  
prescribe the types of additional documentation sufficient to 6840  
establish proof of ownership, including, but not limited to, 6841  
receipts from the purchase of parts or components, photographs, 6842  
and affidavits of other persons. 6843

If the application is made by two persons regarding an 6844  
off-highway motorcycle or an all-purpose vehicle in which they 6845  
wish to establish joint ownership with right of survivorship, 6846  
they may do so as provided in section 2131.12 of the Revised 6847  
Code. If the applicant requests a designation of the off-highway 6848  
motorcycle or all-purpose vehicle in beneficiary form so that 6849  
upon the death of the owner of the off-highway motorcycle or 6850  
all-purpose vehicle, ownership of the off-highway motorcycle or 6851  
all-purpose vehicle will pass to a designated transfer-on-death 6852  
beneficiary or beneficiaries, the applicant may do so as 6853  
provided in section 2131.13 of the Revised Code. A person who 6854  
establishes ownership of an off-highway motorcycle or an all- 6855  
purpose vehicle that is transferable on death in accordance with 6856  
section 2131.13 of the Revised Code may terminate that type of 6857  
ownership or change the designation of the transfer-on-death 6858  
beneficiary or beneficiaries by applying for a certificate of 6859  
title pursuant to this section. 6860

For purposes of the transfer of a certificate of title, if  
the clerk is satisfied that a secured party has duly discharged  
a lien notation but has not canceled the lien notation with a  
clerk, the clerk may cancel the lien notation on the automated  
title processing system and notify the clerk of the county of  
origin.

In the case of the sale of an off-highway motorcycle or  
all-purpose vehicle by a dealer to a general purchaser or user,  
the certificate of title shall be obtained in the name of the  
purchaser by the dealer upon application signed by the  
purchaser. In all other cases, the certificate shall be obtained  
by the purchaser. In all cases of transfer of an off-highway  
motorcycle or all-purpose vehicle, the application for  
certificate of title shall be filed within thirty days after the  
later of the date of purchase or assignment of ownership of the  
off-highway motorcycle or all-purpose vehicle. If the  
application for certificate of title is not filed within thirty  
days after the later of the date of purchase or assignment of  
ownership of the off-highway motorcycle or all-purpose vehicle,  
the clerk shall charge a late filing fee of five dollars in  
addition to the fee prescribed by section 4519.59 of the Revised  
Code. The clerk shall retain the entire amount of each late  
filing fee.

Except in the case of an off-highway motorcycle or all-  
purpose vehicle purchased prior to July 1, 1999, the clerk shall  
refuse to accept an application for certificate of title unless  
the applicant either tenders with the application payment of all  
taxes levied by or pursuant to Chapter 5739. or 5741. of the  
Revised Code based on the purchaser's county of residence, or  
submits either of the following:

(A) A receipt issued by the tax commissioner or a clerk of 6891  
courts showing payment of the tax; 6892

(B) An exemption certificate, in any form prescribed by 6893  
the tax commissioner, that specifies why the purchase is not 6894  
subject to the tax imposed by Chapter 5739. or 5741. of the 6895  
Revised Code. 6896

Payment of the tax shall be made in accordance with 6897  
division (E) of section 4505.06 of the Revised Code and any 6898  
rules issued by the tax commissioner. When a dealer submits 6899  
payment of the tax to the clerk, the dealer shall retain any 6900  
discount to which the dealer is entitled under section 5739.12 6901  
of the Revised Code. The clerk shall issue a receipt in the form 6902  
prescribed by the tax commissioner to any applicant who tenders 6903  
payment of the tax with the application for a certificate of 6904  
title. If the application for a certificate of title is for an 6905  
off-highway motorcycle or all-purpose vehicle purchased prior to 6906  
July 1, 1999, the clerk shall accept the application without 6907  
payment of the taxes levied by or pursuant to Chapter 5739. or 6908  
5741. of the Revised Code or presentation of either of the items 6909  
listed in division (A) or (B) of this section. 6910

For receiving and disbursing such taxes paid to the clerk 6911  
by a resident of the clerk's county, the clerk may retain a 6912  
poundage fee of one and one-hundredth per cent of the taxes 6913  
collected, which shall be paid into the certificate of title 6914  
administration fund created by section 325.33 of the Revised 6915  
Code. The clerk shall not retain a poundage fee from payments of 6916  
taxes by persons who do not reside in the clerk's county. 6917

A clerk, however, may retain from the taxes paid to the 6918  
clerk an amount equal to the poundage fees associated with 6919  
certificates of title issued by other clerks of courts of common 6920

pleas to applicants who reside in the first clerk's county. The 6921  
registrar, in consultation with the tax commissioner and the 6922  
clerks of the courts of common pleas, shall develop a report 6923  
from the automated title processing system that informs each 6924  
clerk of the amount of the poundage fees that the clerk is 6925  
permitted to retain from those taxes because of certificates of 6926  
title issued by the clerks of other counties to applicants who 6927  
reside in the first clerk's county. 6928

In the case of casual sales of off-highway motorcycles or 6929  
all-purpose vehicles that are subject to the tax imposed by 6930  
Chapter 5739. or 5741. of the Revised Code, the purchase price 6931  
for the purpose of determining the tax shall be the purchase 6932  
price on an affidavit executed and filed with the clerk by the 6933  
seller on a form to be prescribed by the registrar, which shall 6934  
be prima-facie evidence of the price for the determination of 6935  
the tax. 6936

In addition to the information required by section 4519.57 6937  
of the Revised Code, each certificate of title shall contain in 6938  
bold lettering the following notification and statements: 6939  
"WARNING TO TRANSFEROR AND TRANSFEREE (SELLER AND BUYER): You 6940  
are required by law to state the true selling price. A false 6941  
statement is in violation of section 2921.13 of the Revised Code 6942  
and is punishable by six months imprisonment or a fine of up to 6943  
one thousand dollars, or both. All transfers are audited by the 6944  
department of taxation. The seller and buyer must provide any 6945  
information requested by the department of taxation. The buyer 6946  
may be assessed any additional tax found to be due." 6947

The clerk shall forward all payments of taxes, less 6948  
poundage fees, to the ~~treasurer of state~~ registrar of motor 6949  
vehicles in a manner to be prescribed by the tax commissioner 6950

and shall furnish information to the commissioner as the  
commissioner may require.

Every clerk shall have the capability to transact by  
electronic means all procedures and transactions relating to the  
issuance of certificates of title for off-highway motorcycles  
and all-purpose vehicles that are described in the Revised Code  
as being accomplished by electronic means.

**Sec. 4723.091.** (A) An individual who applies for licensure  
under section 4723.09 of the Revised Code; issuance of a  
certificate under section 4723.651, 4723.75, ~~or 4723.85,~~ or  
4723.89 of the Revised Code; reactivation of a license, under  
division (D) of section 4723.24 of the Revised Code, that has  
been inactive for at least five years; or reinstatement of a  
license, under division (D) of section 4723.24 of the Revised  
Code, that has lapsed for at least five years shall submit a  
request to the bureau of criminal identification and  
investigation for a criminal records check of the applicant. The  
request shall be made in accordance with section 109.572 of the  
Revised Code.

(B) An applicant requesting a criminal records check under  
division (A) of this section shall also ask the superintendent  
of the bureau of criminal identification and investigation to  
request that the federal bureau of investigation send to the  
superintendent any information the federal bureau of  
investigation has with respect to the applicant.

(C) On receipt of all items required for the commencement  
of a criminal records check pursuant to division (A) of this  
section, the bureau of criminal identification and investigation  
shall conduct a criminal records check of the applicant. On the  
completion of the criminal records check, the bureau shall send

the results to the board of nursing. 6981

(D) The results of a criminal records check conducted 6982  
pursuant to a request made under division (A) of this section, 6983  
and any report containing those results, are not public records 6984  
for purposes of section 149.43 of the Revised Code and shall not 6985  
be made available to any person or for any purpose other than 6986  
the following: 6987

(1) The results may be made available to any person for 6988  
use in determining under section 4723.09, 4723.651, 4723.75, ~~or~~ 6989  
4723.85, or 4723.89 of the Revised Code whether the individual 6990  
who is the subject of the check should be granted a license or 6991  
certificate under this chapter or whether any temporary permit 6992  
granted to the individual under section 4723.09 of the Revised 6993  
Code has terminated automatically. 6994

(2) The results may be made available to any person for 6995  
use in determining under division (D) of section 4723.24 of the 6996  
Revised Code whether the individual who is the subject of the 6997  
check should have the individual's license or certificate 6998  
reactivated or reinstated. 6999

(3) The results may be made available to any person for 7000  
use in determining under section 4723.28 of the Revised Code 7001  
whether the individual who is the subject of the check should be 7002  
subject to disciplinary action in accordance with that section. 7003

(4) The results may be made available to the individual 7004  
who is the subject of the check or that individual's 7005  
representative. 7006

**Sec. 4723.092.** The board of nursing shall not refuse to 7007  
issue a license under section 4723.09 of the Revised Code or a 7008  
certificate under section 4723.651, 4723.75, ~~or~~ 4723.85, or 7009



4723.89 of the Revised Code because of a conviction of, plea of 7010  
guilty to, a judicial finding of guilt of, a judicial finding of 7011  
guilt resulting from a plea of no contest to, or a judicial 7012  
finding of eligibility for a pretrial diversion or similar 7013  
program or for intervention in lieu of a conviction for a 7014  
criminal offense unless the refusal is in accordance with 7015  
section 9.79 of the Revised Code. 7016

**Sec. 4723.89.** (A) As used in this section: 7017

(1) "Doula" means a trained, nonmedical professional who 7018  
advocates for, and provides continuous physical, emotional, and 7019  
informational support to, a pregnant woman through the delivery 7020  
of a child and immediately after the delivery, including during 7021  
any of the following periods, regardless of whether the woman's 7022  
pregnancy results in a live birth: 7023

(a) The antepartum period; 7024

(b) The intrapartum period; 7025

(c) The postpartum period. 7026

(2) "Doula certification organization" means ~~any an~~ 7027  
organization that is recognized ~~organization that the board of~~ 7028  
nursing considers appropriate, at an international, national, 7029  
state, or local level, for training and certifying doulas. 7030

(B) Beginning on ~~the date that occurs one year after the~~ 7031  
~~effective date of this section~~ October 3, 2024, a person shall 7032  
not use or assume the title "certified doula" unless the person 7033  
holds a certificate issued under this section by the board of 7034  
nursing. 7035

(C) The board of nursing shall seek and consider the 7036  
opinion of the doula advisory group established in section 7037

4723.90 of the Revised Code when an individual is seeking to be 7038  
eligible for medicaid reimbursement as a certified doula. 7039

(D) The board shall adopt rules in accordance with Chapter 7040  
119. of the Revised Code establishing standards and procedures 7041  
for issuing certificates to doulas under this section. The rules 7042  
shall include all of the following: 7043

(1) Requirements for certification as a doula, including a 7044  
both of the following: 7045

(a) A requirement that a doula either be certified by a 7046  
doula certification organization or, if not certified, have 7047  
education and experience considered by the board to be 7048  
appropriate, as specified in the rules; 7049

(b) A requirement that the results of a criminal records 7050  
check conducted in accordance with section 4723.091 of the 7051  
Revised Code demonstrate that the applicant is not ineligible 7052  
for certification in accordance with section 4723.092 of the 7053  
Revised Code. 7054

(2) Requirements for renewal of a certificate and 7055  
continuing education; 7056

(3) Requirements for training on racial bias, health 7057  
disparities, and cultural competency as a condition of initial 7058  
certification and certificate renewal; 7059

(4) Certificate application and renewal fees, as well as a 7060  
waiver of those fees for applicants with a family income not 7061  
exceeding ~~two~~ three hundred per cent of the federal poverty 7062  
line; 7063

(5) Requirements and standards of practice for certified 7064  
doulas; 7065

(6) The amount of a fine to be imposed under division ~~(E)~~  
(F) of this section; 7066  
7067

(7) Any other standards or procedures the board considers 7068  
necessary to implement this section. 7069

~~(D)~~ (E) The board of nursing shall develop and regularly 7070  
update a registry of doulas who hold certificates issued under 7071  
this section. The registry shall be made available to the public 7072  
on a web site maintained by the board. 7073

~~(E)~~ (F) In an adjudication under Chapter 119. of the 7074  
Revised Code, the board of nursing may impose a fine against any 7075  
person who violates division (B) of this section. On request of 7076  
the board, the attorney general shall bring and prosecute to 7077  
judgment a civil action to collect any fine imposed under this 7078  
division that remains unpaid. 7079

**Sec. 4723.90.** (A) There is hereby established within the 7080  
board of nursing the doula advisory ~~board~~ group. 7081

(B) (1) The advisory ~~board group~~ shall consist of ~~at least~~  
~~thirteen but not more than fifteen~~ the following seventeen  
~~members appointed by the board of nursing.~~ 7082  
7083  
7084

~~The overall composition of the membership of the advisory~~  
~~board shall be as follows:~~ 7085  
7086

(a) ~~At least three~~ The following members appointed by the  
board of nursing: 7087  
7088

(i) Three members ~~shall represent~~ representing communities 7089  
most impacted by negative maternal and infant health outcomes. 7090

~~(b) At least six;~~ 7091

(ii) Five members ~~shall be who are~~ doulas with current, 7092

valid certification from a doula certification organization- 7093

~~(c) At least one member shall be a ;~~ 7094

(iii) Two members who are public health officialofficials, 7095  
physicianphysicians, nurseurses, or social worker.workers 7096

~~(d) At least one member shall be a consumer.;~~ 7097

(iv) Two members who are consumers; 7098

(v) Two members representing a doula certification program 7099  
or organization established in Ohio. 7100

(b) One member representing the commission on minority 7101  
health appointed by the executive director of the commission on 7102  
minority health; 7103

(c) One member representing the department of health 7104  
appointed by the director of health; 7105

(d) One member representing the board of nursing appointed 7106  
by the board of nursing. 7107

(2) Both of the following apply to the board of nursing in 7108  
appointing members to the advisory ~~board~~group pursuant to 7109  
division (B) (1) (a) of this section: 7110

(a) A good faith effort shall be made to select members 7111  
who represent counties with higher rates of infant and maternal 7112  
mortality, particularly those counties with the largest 7113  
disparities. 7114

(b) Priority shall be given to individuals with direct 7115  
service experience providing care to infants and pregnant and 7116  
postpartum women. 7117

(C) The advisory ~~board~~group, by a majority vote of a 7118  
quorum of its members, shall select an individual to serve as 7119

its chairperson. The advisory ~~board-group~~ may replace a 7120  
chairperson in the same manner. 7121

(D) Of the initial appointments to the advisory ~~board-group~~ 7122  
pursuant to division (B)(1)(a) of this section, half shall be 7123  
appointed to a term of one year and half shall be appointed to a 7124  
term of two years. Thereafter, all terms shall be two years. 7125

(E) The board of nursing, the executive director of the 7126  
commission on minority health, and the director of health shall 7127  
fill a vacancy as soon as practicable. 7128

~~(E)-(F)~~ If requested, a member shall receive ~~per diem~~ 7129  
~~compensation for, as well as reimbursement of actual and~~ 7130  
necessary expenses incurred pursuant to, fulfilling the member's 7131  
~~duties on the advisory board-group duties.~~ 7132

(G) Members may be reappointed for an unlimited number of 7133  
terms. 7134

~~(F)-(H)~~ The advisory ~~board-group~~ shall meet at the call of 7135  
the advisory ~~board's-group's~~ chairperson as often as the 7136  
chairperson determines necessary for timely completion of the 7137  
~~board's-group's~~ duties as described in this section. 7138

~~(G)-(I)~~ The board of nursing shall provide meeting space, 7139  
virtual meeting technology, staff services, and other technical 7140  
assistance required by the advisory ~~board-group~~ in carrying out 7141  
its duties. 7142

~~(H)-(J)~~ The advisory ~~board-group~~ shall do all of the 7143  
following: 7144

(1) Provide general advice, guidance, and recommendations 7145  
to the board of nursing regarding doula certification and the 7146  
adoption of rules under divisions ~~(C)(3)-(D)(3)~~ and (5) of 7147

section 4723.89 of the Revised Code; 7148

(2) Advise the board of nursing regarding individuals 7149  
seeking to be eligible for medicaid reimbursement as certified 7150  
doulas; 7151

(3) Provide general advice, guidance, and recommendations 7152  
to the department of medicaid regarding the ~~program operated~~ 7153  
medicaid coverage of doula services required under section 7154  
5164.071 of the Revised Code; 7155

~~(3) Make recommendations to the medicaid director~~ 7156  
~~regarding~~ (4) Beginning two years after the effective date of 7157  
this section and annually thereafter, submit a report to the 7158  
adoption of rules for purposes of general assembly in accordance 7159  
with section ~~5164.071~~ 101.68 of the Revised Code including the 7160  
following information regarding the doula services provided 7161  
pursuant to section 5164.071 of the Revised Code: 7162

(a) The number of pregnant women and infants served; 7163  
(b) The number and types of doula services provided; 7164  
(c) Outcome metrics, including maternal and infant health 7165  
outcomes. 7166

**Sec. 4731.07.** (A) The state medical board shall keep a 7167  
record of its proceedings. The minutes of a meeting of the board 7168  
shall, on approval by the board, constitute an official record 7169  
of its proceedings. 7170

(B) The board shall keep a register of applicants for 7171  
licenses and certificates issued under this chapter; licenses 7172  
issued under Chapters 4730., 4760., 4762., 4774., and 4778.; and 7173  
licenses and limited permits issued under Chapters 4759. and 7174  
4761. of the Revised Code. The register shall show the name of 7175

the applicant and whether the applicant was granted or refused 7176  
the license, certificate, or limited permit being sought. 7177

With respect to applicants to practice medicine and 7178  
surgery or osteopathic medicine and surgery, the register shall 7179  
show the name of the institution that granted the applicant the 7180  
degree of doctor of medicine or osteopathic medicine. With 7181  
respect to applicants to practice respiratory care, the register 7182  
shall show the addresses of the person's last known place of 7183  
~~business and residence~~, the effective date and identification 7184  
number of the license or limited permit, and, if applicable, the 7185  
name and location of the institution that granted the person's 7186  
degree or certificate of completion of respiratory care 7187  
educational requirements and the date the degree or certificate 7188  
of completion was issued. 7189

(C) The books and records of the board shall be prima- 7190  
facie evidence of matters therein contained. 7191

**Sec. 5162.13.** (A) On or before the first day of January of 7192  
each year, the department of medicaid shall complete a report on 7193  
the effectiveness of the medicaid program in meeting the health 7194  
care needs of low-income pregnant women, infants, and children. 7195  
The report shall include all of the following, delineated by 7196  
race and ethnic group: 7197

(1) The estimated number of pregnant women, infants, and 7198  
children eligible for the program; 7199

(2) The actual number of eligible persons enrolled in the 7200  
program; 7201

(3) The actual number of enrolled pregnant women 7202  
categorized by estimated gestational age at time of enrollment; 7203

(4) The average number of days between the following 7204

events: 7205

(a) A pregnant woman's application for medicaid and 7206  
enrollment in the fee-for-service component of medicaid; 7207

(b) A pregnant woman's application for enrollment in a 7208  
medicaid managed care organization and enrollment in the managed 7209  
care organization. 7210

The information described in divisions (A) (4) (a) and (b) 7211  
of this section shall also be delineated by county and the urban 7212  
and rural communities specified in rules adopted under section 7213  
3701.142 of the Revised Code. 7214

(5) The number of prenatal, postpartum, and child health 7215  
visits; 7216

(6) The estimated number of enrolled women of child- 7217  
bearing age who use a tobacco product; 7218

(7) The estimated number of enrolled women of child- 7219  
bearing age who participate in a tobacco cessation program or 7220  
who use a tobacco cessation product; 7221

(8) The rates at which enrolled pregnant women receive 7222  
addiction or mental health services, progesterone therapy, and 7223  
any other service specified by the department; 7224

(9) A report on birth outcomes, including a comparison of 7225  
low-birthweight births and infant mortality rates of medicaid 7226  
recipients with the general female child-bearing and infant 7227  
population in this state; 7228

(10) A comparison of the prenatal, delivery, and child 7229  
health costs of the program with such costs of similar programs 7230  
in other states, where available; 7231



(11) A report on performance data generated by the 7232  
component of the state innovation model (SIM) grant pertaining 7233  
to episode-based payments for perinatal care that was awarded to 7234  
this state by the center for medicare and medicaid innovation in 7235  
the United States centers for medicare and medicaid services; 7236

(12) A report on funds allocated for infant mortality 7237  
reduction initiatives in the urban and rural communities 7238  
specified in rules adopted under section 3701.142 of the Revised 7239  
Code; 7240

(13) A report on the results of client responses to 7241  
questions related to pregnancy services and healthcheck that are 7242  
asked by the personnel of county departments of job and family 7243  
services; 7244

(14) A comparison of the performance of the fee-for- 7245  
service component of medicaid with the performance of each 7246  
medicaid managed care organization on perinatal health metrics; 7247

(15) A report demonstrating cost savings resulting from 7248  
program investments; 7249

(16) Beginning two years after the effective date of this 7250  
amendment, a report on the medicaid coverage of doula services 7251  
required by section 5164.071 of the Revised Code, including: 7252

(a) Outcomes related to maternal health and maternal 7253  
morbidity; 7254

(b) Infant health outcomes; 7255

(c) The average costs of providing doula services to 7256  
mothers and infants; 7257

(d) Estimated cost increases or savings as a result of 7258  
providing doula coverage. 7259

(B) The department shall submit the report to the general assembly in accordance with section 101.68 of the Revised Code and to the joint medicaid oversight committee. The department also shall make the report available to the public.

(C) The department shall provide to the joint medicaid oversight committee a copy of the data used to calculate the information required in the report under division (A) (16) of this section.

**Sec. 5164.071.** (A) As used in this section, "doula" has the same meaning as in section 4723.89 of the Revised Code.

(B) The medicaid program shall ~~operate a program to cover~~ doula services that are provided by a doula if the doula has a valid provider agreement and is certified under section 4723.89 of the Revised Code. Medicaid payments for doula services shall be determined on the basis of each pregnancy, regardless of whether multiple births occur as a result of that pregnancy.

(C) Any provider outcome measurements or incentives the department of medicaid implements for the medicaid coverage of doula services shall be consistent with this state's medicare-medicaid plan quality withhold provider or managed care plan methodology and benchmarks.

(D) The medicaid director shall adopt rules under section 5164.02 of the Revised Code to implement this section.  
~~Notwithstanding any provision of section 121.95 of the Revised Code to the contrary, a regulatory restriction contained in a rule adopted under this section is not subject to sections 121.95 to 121.953 of the Revised Code.~~

**Sec. 5705.14.** No transfer shall be made from one fund of a subdivision to any other fund, by order of the court or

otherwise, except as follows: 7289

(A) The unexpended balance in a bond fund that is no 7290  
longer needed for the purpose for which such fund was created 7291  
shall be transferred to the sinking fund or bond retirement fund 7292  
from which such bonds are payable. 7293

(B) The unexpended balance in any specific permanent 7294  
improvement fund, other than a bond fund, after the payment of 7295  
all obligations incurred in the acquisition of such improvement, 7296  
shall be transferred to the sinking fund or bond retirement fund 7297  
of the subdivision; provided that if such money is not required 7298  
to meet the obligations payable from such funds, it may be 7299  
transferred to a special fund for the acquisition of permanent 7300  
improvements, or, with the approval of the court of common pleas 7301  
of the county in which such subdivision is located, to the 7302  
general fund of the subdivision. 7303

(C) (1) Except as provided in division (C) (2) of this 7304  
section, the unexpended balance in the sinking fund or bond 7305  
retirement fund of a subdivision, after all indebtedness, 7306  
interest, and other obligations for the payment of which such 7307  
fund exists have been paid and retired, shall be transferred, in 7308  
the case of the sinking fund, to the bond retirement fund, and 7309  
in the case of the bond retirement fund, to the sinking fund; 7310  
provided that if such transfer is impossible by reason of the 7311  
nonexistence of the fund to receive the transfer, such 7312  
unexpended balance, with the approval of the court of common 7313  
pleas of the county in which such division is located, may be 7314  
transferred to any other fund of the subdivision. 7315

(2) Money in a bond fund or bond retirement fund of a 7316  
city, local, exempted village, cooperative education, or joint 7317  
vocational school district may be transferred to a specific 7318

permanent improvement fund provided that the county budget 7319  
commission of the county in which the school district is located 7320  
approves the transfer upon its determination that the money 7321  
transferred will not be required to meet the obligations payable 7322  
from the bond fund or bond retirement fund. In arriving at such 7323  
a determination, the county budget commission shall consider the 7324  
balance of the bond fund or bond retirement fund, the 7325  
outstanding obligations payable from the fund, and the sources 7326  
and timing of the fund's revenue. 7327

(D) The unexpended balance in any special fund, other than 7328  
an improvement fund, existing in accordance with division (D), 7329  
(F), or (G) of section 5705.09 or section 5705.12 of the Revised 7330  
Code, may be transferred to the general fund or to the sinking 7331  
fund or bond retirement fund after the termination of the 7332  
activity, service, or other undertaking for which such special 7333  
fund existed, but only after the payment of all obligations 7334  
incurred and payable from such special fund. 7335

(E) Money may be transferred from the general fund to any 7336  
other fund of the subdivision. 7337

(F) Moneys retained or received by a county under section 7338  
4501.04 or division (A) (2) of section 5735.27 of the Revised 7339  
Code may be transferred from the fund into which they were 7340  
deposited to the sinking fund or bond retirement fund from which 7341  
any principal, interest, or charges for which such moneys may be 7342  
used is payable. 7343

(G) Moneys retained or received by a municipal corporation 7344  
under section 4501.04 or division (A) (1) of section 5735.27 of 7345  
the Revised Code may be transferred from the fund into which 7346  
they were deposited to the sinking fund or bond retirement fund 7347  
from which any principal, interest, or charges for which such 7348

moneys may be used is payable. 7349

(H) (1) Money may be transferred from the county 7350  
developmental disabilities general fund to the county 7351  
developmental disabilities capital fund established under 7352  
section 5705.091 of the Revised Code or to any other fund 7353  
created for the purposes of the county board of developmental 7354  
disabilities, so long as money in the fund to which the money is 7355  
transferred can be spent for the particular purpose of the 7356  
transferred money. The county board of developmental 7357  
disabilities may request, by resolution, that the board of 7358  
county commissioners make the transfer. The county board of 7359  
developmental disabilities shall transmit a certified copy of 7360  
the resolution to the board of county commissioners. Upon 7361  
receiving the resolution, the board of county commissioners may 7362  
make the transfer. Money transferred to a fund shall be credited 7363  
to an account appropriate to its particular purpose. 7364

(2) An unexpended balance in an account in the county 7365  
developmental disabilities capital fund or any other fund 7366  
created for the purposes of the county board of developmental 7367  
disabilities may be transferred back to the county developmental 7368  
disabilities general fund. The transfer may be made if the 7369  
unexpended balance is no longer needed for its particular 7370  
purpose and all outstanding obligations have been paid. Money 7371  
transferred back to the county developmental disabilities 7372  
general fund shall be credited to an account for current 7373  
expenses within that fund. The county board of developmental 7374  
disabilities may request, by resolution, that the board of 7375  
county commissioners make the transfer. The county board of 7376  
developmental disabilities shall transmit a certified copy of 7377  
the resolution to the board of county commissioners. Upon 7378  
receiving the resolution, the board of county commissioners may 7379

make the transfer. 7380

(I) Money may be transferred from the public assistance 7381  
fund established under section 5101.161 of the Revised Code to 7382  
either of the following funds, so long as the money to be 7383  
transferred from the public assistance fund may be spent for the 7384  
purposes for which money in the receiving fund may be used: 7385

(1) The children services fund established under section 7386  
5101.144 of the Revised Code; 7387

(2) The child support enforcement administrative fund 7388  
established, as authorized under rules adopted by the director 7389  
of job and family services, in the county treasury for use by 7390  
any county family services agency. 7391

(J) Notwithstanding this section, money in any fund or 7392  
account of a village dissolved in accordance with sections 7393  
703.31 to 703.39 of the Revised Code may be transferred by the 7394  
receiver-trustee to a special account for the purpose of paying 7395  
the debts, obligations, and liabilities of the dissolved village 7396  
or to the general fund of any township into which the territory 7397  
of the village is dissolved for any purpose that directly or 7398  
indirectly benefits the former territory of the dissolved 7399  
village. 7400

(K) Except in the case of transfer pursuant to division 7401  
(E) or (J) of this section, transfers authorized by this section 7402  
shall only be made by resolution of the taxing authority passed 7403  
with the affirmative vote of two-thirds of the members. 7404

**Sec. 5726.58.** (A) Terms used in this section have the same 7405  
meanings as in section 175.16 of the Revised Code. 7406

(B) A taxpayer may claim a nonrefundable tax credit 7407  
against the tax imposed under section 5726.02 of the Revised 7408

Code for each person included in the annual report of the 7409  
taxpayer that is allocated a credit issued by the executive 7410  
director of the ~~governor's office of housing transformation~~ Ohio 7411  
housing finance agency under section 175.16 of the Revised Code. 7412  
The credit equals the amount allocated to such person for the 7413  
taxable year and reported by the designated reporter on the form 7414  
prescribed by division (I) of section 175.16 of the Revised 7415  
Code. 7416

The credit authorized in this section shall be claimed in 7417  
the order required under section 5726.98 of the Revised Code. If 7418  
the amount of a credit exceeds the tax otherwise due under 7419  
section 5726.02 of the Revised Code after deducting all other 7420  
credits preceding the credit in the order prescribed in section 7421  
5726.98 of the Revised Code, the excess may be carried forward 7422  
for not more than five ensuing tax years. The amount of the 7423  
excess credit claimed in any such year shall be deducted from 7424  
the balance carried forward to the next tax year. 7425

No credit shall be claimed under this section to the 7426  
extent the credit was claimed under section 5725.36, 5729.19, or 7427  
5747.83 of the Revised Code. 7428

**Sec. 5729.20.** (A) Terms used in this section have the same 7429  
meanings as in section 175.17 of the Revised Code. 7430

(B) There is allowed a nonrefundable tax credit against 7431  
the tax imposed by section 5729.03 or 5729.06 of the Revised 7432  
Code for a foreign insurance company that is allocated a credit 7433  
issued by the ~~executive~~ executive director of the Ohio housing 7434  
finance agency under section 175.17 of the Revised Code. The 7435  
credit equals the amount allocated to such company for the 7436  
calendar year and reported by the designated reporter on the 7437  
form prescribed by division (H) of section 175.17 of the Revised 7438

Code. 7439

The credit authorized in this section shall be claimed in 7440  
the order required under section 5729.98 of the Revised Code. If 7441  
the amount of a credit exceeds the tax otherwise due under 7442  
section 5729.03 or 5729.06 of the Revised Code after deducting 7443  
all other credits preceding the credit in the order prescribed 7444  
in section 5725.98 of the Revised Code, the excess may be 7445  
carried forward for not more than five ensuing calendar years. 7446  
The amount of the excess credit claimed in any such year shall 7447  
be deducted from the balance carried forward to the next 7448  
calendar year. 7449

No credit shall be claimed under this section to the 7450  
extent the credit was claimed under section 5725.37, 5726.60, or 7451  
5747.84 of the Revised Code. 7452

A foreign insurance company shall not be required to pay 7453  
any additional tax levied under section 5729.06 of the Revised 7454  
Code as a result of claiming the tax credit authorized under 7455  
this section. 7456

**Sec. 5747.01.** Except as otherwise expressly provided or 7457  
clearly appearing from the context, any term used in this 7458  
chapter that is not otherwise defined in this section has the 7459  
same meaning as when used in a comparable context in the laws of 7460  
the United States relating to federal income taxes or if not 7461  
used in a comparable context in those laws, has the same meaning 7462  
as in section 5733.40 of the Revised Code. Any reference in this 7463  
chapter to the Internal Revenue Code includes other laws of the 7464  
United States relating to federal income taxes. 7465

As used in this chapter: 7466

(A) "Adjusted gross income" or "Ohio adjusted gross 7467



income" means federal adjusted gross income, as defined and used 7468  
in the Internal Revenue Code, adjusted as provided in this 7469  
section: 7470

(1) Add interest or dividends on obligations or securities 7471  
of any state or of any political subdivision or authority of any 7472  
state, other than this state and its subdivisions and 7473  
authorities. 7474

(2) Add interest or dividends on obligations of any 7475  
authority, commission, instrumentality, territory, or possession 7476  
of the United States to the extent that the interest or 7477  
dividends are exempt from federal income taxes but not from 7478  
state income taxes. 7479

(3) Deduct interest or dividends on obligations of the 7480  
United States and its territories and possessions or of any 7481  
authority, commission, or instrumentality of the United States 7482  
to the extent that the interest or dividends are included in 7483  
federal adjusted gross income but exempt from state income taxes 7484  
under the laws of the United States. 7485

(4) Deduct disability and survivor's benefits to the 7486  
extent included in federal adjusted gross income. 7487

(5) Deduct the following, to the extent not otherwise 7488  
deducted or excluded in computing federal or Ohio adjusted gross 7489  
income: 7490

(a) Benefits under Title II of the Social Security Act and 7491  
tier 1 railroad retirement; 7492

(b) Railroad retirement benefits, other than tier 1 7493  
railroad retirement benefits, to the extent such amounts are 7494  
exempt from state taxation under federal law. 7495

(6) Deduct the amount of wages and salaries, if any, not 7496  
otherwise allowable as a deduction but that would have been 7497  
allowable as a deduction in computing federal adjusted gross 7498  
income for the taxable year, had the work opportunity tax credit 7499  
allowed and determined under sections 38, 51, and 52 of the 7500  
Internal Revenue Code not been in effect. 7501

(7) Deduct any interest or interest equivalent on public 7502  
obligations and purchase obligations to the extent that the 7503  
interest or interest equivalent is included in federal adjusted 7504  
gross income. 7505

(8) Add any loss or deduct any gain resulting from the 7506  
sale, exchange, or other disposition of public obligations to 7507  
the extent that the loss has been deducted or the gain has been 7508  
included in computing federal adjusted gross income. 7509

(9) Deduct or add amounts, as provided under section 7510  
5747.70 of the Revised Code, related to contributions made to or 7511  
tuition units purchased under a qualified tuition program 7512  
established pursuant to section 529 of the Internal Revenue 7513  
Code. 7514

(10) (a) Deduct, to the extent not otherwise allowable as a 7515  
deduction or exclusion in computing federal or Ohio adjusted 7516  
gross income for the taxable year, the amount the taxpayer paid 7517  
during the taxable year for medical care insurance and qualified 7518  
long-term care insurance for the taxpayer, the taxpayer's 7519  
spouse, and dependents. No deduction for medical care insurance 7520  
under division (A) (10) (a) of this section shall be allowed 7521  
either to any taxpayer who is eligible to participate in any 7522  
subsidized health plan maintained by any employer of the 7523  
taxpayer or of the taxpayer's spouse, or to any taxpayer who is 7524  
entitled to, or on application would be entitled to, benefits 7525

under part A of Title XVIII of the "Social Security Act," 49 7526  
Stat. 620 (1935), 42 U.S.C. 301, as amended. For the purposes of 7527  
division (A)(10)(a) of this section, "subsidized health plan" 7528  
means a health plan for which the employer pays any portion of 7529  
the plan's cost. The deduction allowed under division (A)(10)(a) 7530  
of this section shall be the net of any related premium refunds, 7531  
related premium reimbursements, or related insurance premium 7532  
dividends received during the taxable year. 7533

(b) Deduct, to the extent not otherwise deducted or 7534  
excluded in computing federal or Ohio adjusted gross income 7535  
during the taxable year, the amount the taxpayer paid during the 7536  
taxable year, not compensated for by any insurance or otherwise, 7537  
for medical care of the taxpayer, the taxpayer's spouse, and 7538  
dependents, to the extent the expenses exceed seven and one-half 7539  
per cent of the taxpayer's federal adjusted gross income. 7540

(c) For purposes of division (A)(10) of this section, 7541  
"medical care" has the meaning given in section 213 of the 7542  
Internal Revenue Code, subject to the special rules, 7543  
limitations, and exclusions set forth therein, and "qualified 7544  
long-term care" has the same meaning given in section 7702B(c) 7545  
of the Internal Revenue Code. Solely for purposes of division 7546  
(A)(10)(a) of this section, "dependent" includes a person who 7547  
otherwise would be a "qualifying relative" and thus a 7548  
"dependent" under section 152 of the Internal Revenue Code but 7549  
for the fact that the person fails to meet the income and 7550  
support limitations under section 152(d)(1)(B) and (C) of the 7551  
Internal Revenue Code. 7552

(11)(a) Deduct any amount included in federal adjusted 7553  
gross income solely because the amount represents a 7554  
reimbursement or refund of expenses that in any year the 7555

taxpayer had deducted as an itemized deduction pursuant to 7556  
section 63 of the Internal Revenue Code and applicable United 7557  
States department of the treasury regulations. The deduction 7558  
otherwise allowed under division (A) (11) (a) of this section 7559  
shall be reduced to the extent the reimbursement is attributable 7560  
to an amount the taxpayer deducted under this section in any 7561  
taxable year. 7562

(b) Add any amount not otherwise included in Ohio adjusted 7563  
gross income for any taxable year to the extent that the amount 7564  
is attributable to the recovery during the taxable year of any 7565  
amount deducted or excluded in computing federal or Ohio 7566  
adjusted gross income in any taxable year. 7567

(12) Deduct any portion of the deduction described in 7568  
section 1341(a) (2) of the Internal Revenue Code, for repaying 7569  
previously reported income received under a claim of right, that 7570  
meets both of the following requirements: 7571

(a) It is allowable for repayment of an item that was 7572  
included in the taxpayer's adjusted gross income for a prior 7573  
taxable year and did not qualify for a credit under division (A) 7574  
or (B) of section 5747.05 of the Revised Code for that year; 7575

(b) It does not otherwise reduce the taxpayer's adjusted 7576  
gross income for the current or any other taxable year. 7577

(13) Deduct an amount equal to the deposits made to, and 7578  
net investment earnings of, a medical savings account during the 7579  
taxable year, in accordance with section 3924.66 of the Revised 7580  
Code. The deduction allowed by division (A) (13) of this section 7581  
does not apply to medical savings account deposits and earnings 7582  
otherwise deducted or excluded for the current or any other 7583  
taxable year from the taxpayer's federal adjusted gross income. 7584

(14) (a) Add an amount equal to the funds withdrawn from a 7585  
medical savings account during the taxable year, and the net 7586  
investment earnings on those funds, when the funds withdrawn 7587  
were used for any purpose other than to reimburse an account 7588  
holder for, or to pay, eligible medical expenses, in accordance 7589  
with section 3924.66 of the Revised Code; 7590

(b) Add the amounts distributed from a medical savings 7591  
account under division (A) (2) of section 3924.68 of the Revised 7592  
Code during the taxable year. 7593

(15) Add any amount claimed as a credit under section 7594  
5747.059 of the Revised Code to the extent that such amount 7595  
satisfies either of the following: 7596

(a) The amount was deducted or excluded from the 7597  
computation of the taxpayer's federal adjusted gross income as 7598  
required to be reported for the taxpayer's taxable year under 7599  
the Internal Revenue Code; 7600

(b) The amount resulted in a reduction of the taxpayer's 7601  
federal adjusted gross income as required to be reported for any 7602  
of the taxpayer's taxable years under the Internal Revenue Code. 7603

(16) Deduct the amount contributed by the taxpayer to an 7604  
individual development account program established by a county 7605  
department of job and family services pursuant to sections 7606  
329.11 to 329.14 of the Revised Code for the purpose of matching 7607  
funds deposited by program participants. On request of the tax 7608  
commissioner, the taxpayer shall provide any information that, 7609  
in the tax commissioner's opinion, is necessary to establish the 7610  
amount deducted under division (A) (16) of this section. 7611

(17) (a) (i) Subject to divisions (A) (17) (a) (iii), (iv), and 7612  
(v) of this section, add five-sixths of the amount of 7613

depreciation expense allowed by subsection (k) of section 168 of 7614  
the Internal Revenue Code, including the taxpayer's 7615  
proportionate or distributive share of the amount of 7616  
depreciation expense allowed by that subsection to a pass- 7617  
through entity in which the taxpayer has a direct or indirect 7618  
ownership interest. 7619

(ii) Subject to divisions (A) (17) (a) (iii), (iv), and (v) 7620  
of this section, add five-sixths of the amount of qualifying 7621  
section 179 depreciation expense, including the taxpayer's 7622  
proportionate or distributive share of the amount of qualifying 7623  
section 179 depreciation expense allowed to any pass-through 7624  
entity in which the taxpayer has a direct or indirect ownership 7625  
interest. 7626

(iii) Subject to division (A) (17) (a) (v) of this section, 7627  
for taxable years beginning in 2012 or thereafter, if the 7628  
increase in income taxes withheld by the taxpayer is equal to or 7629  
greater than ten per cent of income taxes withheld by the 7630  
taxpayer during the taxpayer's immediately preceding taxable 7631  
year, "two-thirds" shall be substituted for "five-sixths" for 7632  
the purpose of divisions (A) (17) (a) (i) and (ii) of this section. 7633

(iv) Subject to division (A) (17) (a) (v) of this section, 7634  
for taxable years beginning in 2012 or thereafter, a taxpayer is 7635  
not required to add an amount under division (A) (17) of this 7636  
section if the increase in income taxes withheld by the taxpayer 7637  
and by any pass-through entity in which the taxpayer has a 7638  
direct or indirect ownership interest is equal to or greater 7639  
than the sum of (I) the amount of qualifying section 179 7640  
depreciation expense and (II) the amount of depreciation expense 7641  
allowed to the taxpayer by subsection (k) of section 168 of the 7642  
Internal Revenue Code, and including the taxpayer's 7643

proportionate or distributive shares of such amounts allowed to 7644  
any such pass-through entities. 7645

(v) If a taxpayer directly or indirectly incurs a net 7646  
operating loss for the taxable year for federal income tax 7647  
purposes, to the extent such loss resulted from depreciation 7648  
expense allowed by subsection (k) of section 168 of the Internal 7649  
Revenue Code and by qualifying section 179 depreciation expense, 7650  
"the entire" shall be substituted for "five-sixths of the" for 7651  
the purpose of divisions (A) (17) (a) (i) and (ii) of this section. 7652

The tax commissioner, under procedures established by the 7653  
commissioner, may waive the add-backs related to a pass-through 7654  
entity if the taxpayer owns, directly or indirectly, less than 7655  
five per cent of the pass-through entity. 7656

(b) Nothing in division (A) (17) of this section shall be 7657  
construed to adjust or modify the adjusted basis of any asset. 7658

(c) To the extent the add-back required under division (A) 7659  
(17) (a) of this section is attributable to property generating 7660  
nonbusiness income or loss allocated under section 5747.20 of 7661  
the Revised Code, the add-back shall be situated to the same 7662  
location as the nonbusiness income or loss generated by the 7663  
property for the purpose of determining the credit under 7664  
division (A) of section 5747.05 of the Revised Code. Otherwise, 7665  
the add-back shall be apportioned, subject to one or more of the 7666  
four alternative methods of apportionment enumerated in section 7667  
5747.21 of the Revised Code. 7668

(d) For the purposes of division (A) (17) (a) (v) of this 7669  
section, net operating loss carryback and carryforward shall not 7670  
include the allowance of any net operating loss deduction 7671  
carryback or carryforward to the taxable year to the extent such 7672

loss resulted from depreciation allowed by section 168(k) of the 7673  
Internal Revenue Code and by the qualifying section 179 7674  
depreciation expense amount. 7675

(e) For the purposes of divisions (A) (17) and (18) of this 7676  
section: 7677

(i) "Income taxes withheld" means the total amount 7678  
withheld and remitted under sections 5747.06 and 5747.07 of the 7679  
Revised Code by an employer during the employer's taxable year. 7680

(ii) "Increase in income taxes withheld" means the amount 7681  
by which the amount of income taxes withheld by an employer 7682  
during the employer's current taxable year exceeds the amount of 7683  
income taxes withheld by that employer during the employer's 7684  
immediately preceding taxable year. 7685

(iii) "Qualifying section 179 depreciation expense" means 7686  
the difference between (I) the amount of depreciation expense 7687  
directly or indirectly allowed to a taxpayer under section 179 7688  
of the Internal Revised Code, and (II) the amount of 7689  
depreciation expense directly or indirectly allowed to the 7690  
taxpayer under section 179 of the Internal Revenue Code as that 7691  
section existed on December 31, 2002. 7692

(18) (a) If the taxpayer was required to add an amount 7693  
under division (A) (17) (a) of this section for a taxable year, 7694  
deduct one of the following: 7695

(i) One-fifth of the amount so added for each of the five 7696  
succeeding taxable years if the amount so added was five-sixths 7697  
of qualifying section 179 depreciation expense or depreciation 7698  
expense allowed by subsection (k) of section 168 of the Internal 7699  
Revenue Code; 7700

(ii) One-half of the amount so added for each of the two 7701



succeeding taxable years if the amount so added was two-thirds 7702  
of such depreciation expense; 7703

(iii) One-sixth of the amount so added for each of the six 7704  
succeeding taxable years if the entire amount of such 7705  
depreciation expense was so added. 7706

(b) If the amount deducted under division (A) (18) (a) of 7707  
this section is attributable to an add-back allocated under 7708  
division (A) (17) (c) of this section, the amount deducted shall 7709  
be situated to the same location. Otherwise, the add-back shall 7710  
be apportioned using the apportionment factors for the taxable 7711  
year in which the deduction is taken, subject to one or more of 7712  
the four alternative methods of apportionment enumerated in 7713  
section 5747.21 of the Revised Code. 7714

(c) No deduction is available under division (A) (18) (a) of 7715  
this section with regard to any depreciation allowed by section 7716  
168(k) of the Internal Revenue Code and by the qualifying 7717  
section 179 depreciation expense amount to the extent that such 7718  
depreciation results in or increases a federal net operating 7719  
loss carryback or carryforward. If no such deduction is 7720  
available for a taxable year, the taxpayer may carry forward the 7721  
amount not deducted in such taxable year to the next taxable 7722  
year and add that amount to any deduction otherwise available 7723  
under division (A) (18) (a) of this section for that next taxable 7724  
year. The carryforward of amounts not so deducted shall continue 7725  
until the entire addition required by division (A) (17) (a) of 7726  
this section has been deducted. 7727

(19) Deduct, to the extent not otherwise deducted or 7728  
excluded in computing federal or Ohio adjusted gross income for 7729  
the taxable year, the amount the taxpayer received during the 7730  
taxable year as reimbursement for life insurance premiums under 7731

section 5919.31 of the Revised Code. 7732

(20) Deduct, to the extent not otherwise deducted or 7733  
excluded in computing federal or Ohio adjusted gross income for 7734  
the taxable year, the amount the taxpayer received during the 7735  
taxable year as a death benefit paid by the adjutant general 7736  
under section 5919.33 of the Revised Code. 7737

(21) Deduct, to the extent included in federal adjusted 7738  
gross income and not otherwise allowable as a deduction or 7739  
exclusion in computing federal or Ohio adjusted gross income for 7740  
the taxable year, military pay and allowances received by the 7741  
taxpayer during the taxable year for active duty service in the 7742  
United States army, air force, navy, marine corps, or coast 7743  
guard or reserve components thereof or the national guard. The 7744  
deduction may not be claimed for military pay and allowances 7745  
received by the taxpayer while the taxpayer is stationed in this 7746  
state. 7747

(22) Deduct, to the extent not otherwise allowable as a 7748  
deduction or exclusion in computing federal or Ohio adjusted 7749  
gross income for the taxable year and not otherwise compensated 7750  
for by any other source, the amount of qualified organ donation 7751  
expenses incurred by the taxpayer during the taxable year, not 7752  
to exceed ten thousand dollars. A taxpayer may deduct qualified 7753  
organ donation expenses only once for all taxable years 7754  
beginning with taxable years beginning in 2007. 7755

For the purposes of division (A) (22) of this section: 7756

(a) "Human organ" means all or any portion of a human 7757  
liver, pancreas, kidney, intestine, or lung, and any portion of 7758  
human bone marrow. 7759

(b) "Qualified organ donation expenses" means travel 7760

expenses, lodging expenses, and wages and salary forgone by a 7761  
taxpayer in connection with the taxpayer's donation, while 7762  
living, of one or more of the taxpayer's human organs to another 7763  
human being. 7764

(23) Deduct, to the extent not otherwise deducted or 7765  
excluded in computing federal or Ohio adjusted gross income for 7766  
the taxable year, amounts received by the taxpayer as retired 7767  
personnel pay for service in the uniformed services or reserve 7768  
components thereof, or the national guard, or received by the 7769  
surviving spouse or former spouse of such a taxpayer under the 7770  
survivor benefit plan on account of such a taxpayer's death. If 7771  
the taxpayer receives income on account of retirement paid under 7772  
the federal civil service retirement system or federal employees 7773  
retirement system, or under any successor retirement program 7774  
enacted by the congress of the United States that is established 7775  
and maintained for retired employees of the United States 7776  
government, and such retirement income is based, in whole or in 7777  
part, on credit for the taxpayer's uniformed service, the 7778  
deduction allowed under this division shall include only that 7779  
portion of such retirement income that is attributable to the 7780  
taxpayer's uniformed service, to the extent that portion of such 7781  
retirement income is otherwise included in federal adjusted 7782  
gross income and is not otherwise deducted under this section. 7783  
Any amount deducted under division (A) (23) of this section is 7784  
not included in a taxpayer's adjusted gross income for the 7785  
purposes of section 5747.055 of the Revised Code. No amount may 7786  
be deducted under division (A) (23) of this section on the basis 7787  
of which a credit was claimed under section 5747.055 of the 7788  
Revised Code. 7789

(24) Deduct, to the extent not otherwise deducted or 7790  
excluded in computing federal or Ohio adjusted gross income for 7791

the taxable year, the amount the taxpayer received during the 7792  
taxable year from the military injury relief fund created in 7793  
section 5902.05 of the Revised Code. 7794

(25) Deduct, to the extent not otherwise deducted or 7795  
excluded in computing federal or Ohio adjusted gross income for 7796  
the taxable year, the amount the taxpayer received as a veterans 7797  
bonus during the taxable year from the Ohio department of 7798  
veterans services as authorized by Section 2r of Article VIII, 7799  
Ohio Constitution. 7800

(26) Deduct, to the extent not otherwise deducted or 7801  
excluded in computing federal or Ohio adjusted gross income for 7802  
the taxable year, any income derived from a transfer agreement 7803  
or from the enterprise transferred under that agreement under 7804  
section 4313.02 of the Revised Code. 7805

(27) Deduct, to the extent not otherwise deducted or 7806  
excluded in computing federal or Ohio adjusted gross income for 7807  
the taxable year, Ohio college opportunity or federal Pell grant 7808  
amounts received by the taxpayer or the taxpayer's spouse or 7809  
dependent pursuant to section 3333.122 of the Revised Code or 20 7810  
U.S.C. 1070a, et seq., and used to pay room or board furnished 7811  
by the educational institution for which the grant was awarded 7812  
at the institution's facilities, including meal plans 7813  
administered by the institution. For the purposes of this 7814  
division, receipt of a grant includes the distribution of a 7815  
grant directly to an educational institution and the crediting 7816  
of the grant to the enrollee's account with the institution. 7817

(28) Deduct from the portion of an individual's federal 7818  
adjusted gross income that is business income, to the extent not 7819  
otherwise deducted or excluded in computing federal adjusted 7820  
gross income for the taxable year, one hundred twenty-five 7821

thousand dollars for each spouse if spouses file separate 7822  
returns under section 5747.08 of the Revised Code or two hundred 7823  
fifty thousand dollars for all other individuals. 7824

(29) Deduct, as provided under section 5747.78 of the 7825  
Revised Code, contributions to ABLE savings accounts made in 7826  
accordance with sections 113.50 to 113.56 of the Revised Code. 7827

(30) (a) Deduct, to the extent not otherwise deducted or 7828  
excluded in computing federal or Ohio adjusted gross income 7829  
during the taxable year, all of the following: 7830

(i) Compensation paid to a qualifying employee described 7831  
in division (A) (14) (a) of section 5703.94 of the Revised Code to 7832  
the extent such compensation is for disaster work conducted in 7833  
this state during a disaster response period pursuant to a 7834  
qualifying solicitation received by the employee's employer; 7835

(ii) Compensation paid to a qualifying employee described 7836  
in division (A) (14) (b) of section 5703.94 of the Revised Code to 7837  
the extent such compensation is for disaster work conducted in 7838  
this state by the employee during the disaster response period 7839  
on critical infrastructure owned or used by the employee's 7840  
employer; 7841

(iii) Income received by an out-of-state disaster business 7842  
for disaster work conducted in this state during a disaster 7843  
response period, or, if the out-of-state disaster business is a 7844  
pass-through entity, a taxpayer's distributive share of the 7845  
pass-through entity's income from the business conducting 7846  
disaster work in this state during a disaster response period, 7847  
if, in either case, the disaster work is conducted pursuant to a 7848  
qualifying solicitation received by the business. 7849

(b) All terms used in division (A) (30) of this section 7850

have the same meanings as in section 5703.94 of the Revised 7851  
Code. 7852

(31) For a taxpayer who is a qualifying Ohio educator, 7853  
deduct, to the extent not otherwise deducted or excluded in 7854  
computing federal or Ohio adjusted gross income for the taxable 7855  
year, the lesser of two hundred fifty dollars or the amount of 7856  
expenses described in subsections (a)(2)(D)(i) and (ii) of 7857  
section 62 of the Internal Revenue Code paid or incurred by the 7858  
taxpayer during the taxpayer's taxable year in excess of the 7859  
amount the taxpayer is authorized to deduct for that taxable 7860  
year under subsection (a)(2)(D) of that section. 7861

(32) Deduct, to the extent not otherwise deducted or 7862  
excluded in computing federal or Ohio adjusted gross income for 7863  
the taxable year, amounts received by the taxpayer as a 7864  
disability severance payment, computed under 10 U.S.C. 1212, 7865  
following discharge or release under honorable conditions from 7866  
the armed forces, as defined by 10 U.S.C. 101. 7867

(33) Deduct, to the extent not otherwise deducted or 7868  
excluded in computing federal adjusted gross income or Ohio 7869  
adjusted gross income, amounts not subject to tax due to an 7870  
agreement entered into under division (A)(2) of section 5747.05 7871  
of the Revised Code. 7872

(34) Deduct amounts as provided under section 5747.79 of 7873  
the Revised Code related to the taxpayer's qualifying capital 7874  
gains and deductible payroll. 7875

To the extent a qualifying capital gain described under 7876  
division (A)(34) of this section is business income, the 7877  
taxpayer shall deduct those gains under this division before 7878  
deducting any such gains under division (A)(28) of this section. 7879

(35) (a) For taxable years beginning in or after 2026, 7880  
deduct, to the extent not otherwise deducted or excluded in 7881  
computing federal or Ohio adjusted gross income for the taxable 7882  
year: 7883

(i) One hundred per cent of the capital gain received by 7884  
the taxpayer in the taxable year from a qualifying interest in 7885  
an Ohio venture capital operating company attributable to the 7886  
company's investments in Ohio businesses during the period for 7887  
which the company was an Ohio venture operating company; and 7888

(ii) Fifty per cent of the capital gain received by the 7889  
taxpayer in the taxable year from a qualifying interest in an 7890  
Ohio venture capital operating company attributable to the 7891  
company's investments in all other businesses during the period 7892  
for which the company was an Ohio venture operating company. 7893

(b) Add amounts previously deducted by the taxpayer under 7894  
division (A) (35) (a) of this section if the director of 7895  
development certifies to the tax commissioner that the 7896  
requirements for the deduction were not met. 7897

(c) All terms used in division (A) (35) of this section 7898  
have the same meanings as in section 122.851 of the Revised 7899  
Code. 7900

(d) To the extent a capital gain described in division (A) 7901  
(35) (a) of this section is business income, the taxpayer shall 7902  
apply that division before applying division (A) (28) of this 7903  
section. 7904

(36) Add, to the extent not otherwise included in 7905  
computing federal or Ohio adjusted gross income for any taxable 7906  
year, the taxpayer's proportionate share of the amount of the 7907  
tax levied under section 5747.38 of the Revised Code and paid by 7908

an electing pass-through entity for the taxable year. 7909

Notwithstanding any provision of the Revised Code to the 7910  
contrary, the portion of the addition required by division (A) 7911  
(36) of this section related to the apportioned business income 7912  
of the pass-through entity shall be considered business income 7913  
under division (B) of this section. Such addition is eligible 7914  
for the deduction in division (A) (28) of this section, subject 7915  
to the applicable dollar limitations, and the tax rate 7916  
prescribed by division (A) (4) (a) of section 5747.02 of the 7917  
Revised Code. The taxpayer shall provide, upon request of the 7918  
tax commissioner, any documentation necessary to verify the 7919  
portion of the addition that is business income under this 7920  
division. 7921

(37) Deduct, to the extent not otherwise deducted or 7922  
excluded in computing federal or Ohio adjusted gross income for 7923  
the taxable year, amounts delivered to a qualifying institution 7924  
pursuant to section 3333.128 of the Revised Code for the benefit 7925  
of the taxpayer or the taxpayer's spouse or dependent. 7926

(38) Deduct, to the extent not otherwise deducted or 7927  
excluded in computing federal or Ohio adjusted gross income for 7928  
the taxable year, amounts received under the Ohio adoption grant 7929  
program pursuant to section 5101.191 of the Revised Code. 7930

(39) Deduct, to the extent included in federal adjusted 7931  
gross income, income attributable to amounts provided to a 7932  
taxpayer for any of the purposes for which ~~a deduction is an~~ 7933  
exclusion would have been authorized under section 139 of the 7934  
Internal Revenue Code, ~~assuming if that~~ the train derailment 7935  
near the city of East Palestine on February 3, 2023, ~~is~~ had been 7936  
a qualified disaster pursuant to that section, or to compensate 7937  
for lost business resulting from that derailment, if such 7938



amounts are provided by any of the following: 7939

(a) A federal, state, or local government agency; 7940

(b) A railroad company, as that term is defined in section 7941  
5727.01 of the Revised Code; 7942

(c) Any subsidiary, insurer, or agent of a railroad 7943  
company or any related person. 7944

Notwithstanding any provision to the contrary, the 7945  
derailment is not required to meet the definition of a 7946  
"qualified disaster" pursuant to section 139 of the Internal 7947  
Revenue Code to qualify for the deduction under this section. 7948

(40) Deduct, to the extent included in federal adjusted 7949  
gross income, income attributable to loan repayments on behalf 7950  
of the taxpayer under the rural practice incentive program under 7951  
section 3333.135 of the Revised Code. 7952

(41) Add any income taxes deducted in computing federal or 7953  
Ohio adjusted gross income to the extent the income taxes were 7954  
derived from income subject to a tax levied in another state or 7955  
the District of Columbia when such tax was enacted for purposes 7956  
of complying with internal revenue service notice 2020-75. 7957

Notwithstanding any provision of the Revised Code to the 7958  
contrary, the portion of the addition required by division (A) 7959  
(41) of this section related to the apportioned business income 7960  
of the pass-through entity shall be considered business income 7961  
under division (B) of this section. Such addition is eligible 7962  
for the deduction in division (A) (28) of this section, subject 7963  
to the applicable dollar limitations, and the tax rate 7964  
prescribed by division (A) (4) (a) of section 5747.02 of the 7965  
Revised Code. The taxpayer shall provide, upon request of the 7966  
tax commissioner, any documentation necessary to verify the 7967

portion of the addition that is business income under this 7968  
division. 7969

(42) Deduct amounts contributed to a homeownership savings 7970  
account and calculated pursuant to divisions (B) and (C) of 7971  
section 5747.85 of the Revised Code. 7972

(43) If the taxpayer is the account owner, add the amount 7973  
of funds withdrawn from a homeownership savings account not used 7974  
for eligible expenses, regardless of who deposited those funds. 7975  
As used in division (A) (43) of this section, "homeownership 7976  
savings account," "account owner," and "eligible expenses" have 7977  
the same meanings as in section 5747.85 of the Revised Code. 7978

(B) "Business income" means income, including gain or 7979  
loss, arising from transactions, activities, and sources in the 7980  
regular course of a trade or business and includes income, gain, 7981  
or loss from real property, tangible property, and intangible 7982  
property if the acquisition, rental, management, and disposition 7983  
of the property constitute integral parts of the regular course 7984  
of a trade or business operation. "Business income" includes 7985  
income, including gain or loss, from a partial or complete 7986  
liquidation of a business, including, but not limited to, gain 7987  
or loss from the sale or other disposition of goodwill or the 7988  
sale of an equity or ownership interest in a business. 7989

As used in this division, the "sale of an equity or 7990  
ownership interest in a business" means sales to which either or 7991  
both of the following apply: 7992

(1) The sale is treated for federal income tax purposes as 7993  
the sale of assets. 7994

(2) The seller materially participated, as described in 26 7995  
C.F.R. 1.469-5T, in the activities of the business during the 7996

taxable year in which the sale occurs or during any of the five 7997  
preceding taxable years. 7998

(C) "Nonbusiness income" means all income other than 7999  
business income and may include, but is not limited to, 8000  
compensation, rents and royalties from real or tangible personal 8001  
property, capital gains, interest, dividends and distributions, 8002  
patent or copyright royalties, or lottery winnings, prizes, and 8003  
awards. 8004

(D) "Compensation" means any form of remuneration paid to 8005  
an employee for personal services. 8006

(E) "Fiduciary" means a guardian, trustee, executor, 8007  
administrator, receiver, conservator, or any other person acting 8008  
in any fiduciary capacity for any individual, trust, or estate. 8009

(F) "Fiscal year" means an accounting period of twelve 8010  
months ending on the last day of any month other than December. 8011

(G) "Individual" means any natural person. 8012

(H) "Internal Revenue Code" means the "Internal Revenue 8013  
Code of 1986," 100 Stat. 2085, 26 U.S.C.A. 1, as amended. 8014

(I) "Resident" means any of the following: 8015

(1) An individual who is domiciled in this state, subject 8016  
to section 5747.24 of the Revised Code; 8017

(2) The estate of a decedent who at the time of death was 8018  
domiciled in this state. The domicile tests of section 5747.24 8019  
of the Revised Code are not controlling for purposes of division 8020  
(I) (2) of this section. 8021

(3) A trust that, in whole or part, resides in this state. 8022  
If only part of a trust resides in this state, the trust is a 8023

resident only with respect to that part. 8024

For the purposes of division (I)(3) of this section: 8025

(a) A trust resides in this state for the trust's current 8026  
taxable year to the extent, as described in division (I)(3)(d) 8027  
of this section, that the trust consists directly or indirectly, 8028  
in whole or in part, of assets, net of any related liabilities, 8029  
that were transferred, or caused to be transferred, directly or 8030  
indirectly, to the trust by any of the following: 8031

(i) A person, a court, or a governmental entity or 8032  
instrumentality on account of the death of a decedent, but only 8033  
if the trust is described in division (I)(3)(e)(i) or (ii) of 8034  
this section; 8035

(ii) A person who was domiciled in this state for the 8036  
purposes of this chapter when the person directly or indirectly 8037  
transferred assets to an irrevocable trust, but only if at least 8038  
one of the trust's qualifying beneficiaries is domiciled in this 8039  
state for the purposes of this chapter during all or some 8040  
portion of the trust's current taxable year; 8041

(iii) A person who was domiciled in this state for the 8042  
purposes of this chapter when the trust document or instrument 8043  
or part of the trust document or instrument became irrevocable, 8044  
but only if at least one of the trust's qualifying beneficiaries 8045  
is a resident domiciled in this state for the purposes of this 8046  
chapter during all or some portion of the trust's current 8047  
taxable year. If a trust document or instrument became 8048  
irrevocable upon the death of a person who at the time of death 8049  
was domiciled in this state for purposes of this chapter, that 8050  
person is a person described in division (I)(3)(a)(iii) of this 8051  
section. 8052

(b) A trust is irrevocable to the extent that the transferor is not considered to be the owner of the net assets of the trust under sections 671 to 678 of the Internal Revenue Code.

(c) With respect to a trust other than a charitable lead trust, "qualifying beneficiary" has the same meaning as "potential current beneficiary" as defined in section 1361(e)(2) of the Internal Revenue Code, and with respect to a charitable lead trust "qualifying beneficiary" is any current, future, or contingent beneficiary, but with respect to any trust "qualifying beneficiary" excludes a person or a governmental entity or instrumentality to any of which a contribution would qualify for the charitable deduction under section 170 of the Internal Revenue Code.

(d) For the purposes of division (I)(3)(a) of this section, the extent to which a trust consists directly or indirectly, in whole or in part, of assets, net of any related liabilities, that were transferred directly or indirectly, in whole or part, to the trust by any of the sources enumerated in that division shall be ascertained by multiplying the fair market value of the trust's assets, net of related liabilities, by the qualifying ratio, which shall be computed as follows:

(i) The first time the trust receives assets, the numerator of the qualifying ratio is the fair market value of those assets at that time, net of any related liabilities, from sources enumerated in division (I)(3)(a) of this section. The denominator of the qualifying ratio is the fair market value of all the trust's assets at that time, net of any related liabilities.

(ii) Each subsequent time the trust receives assets, a

revised qualifying ratio shall be computed. The numerator of the 8083  
revised qualifying ratio is the sum of (1) the fair market value 8084  
of the trust's assets immediately prior to the subsequent 8085  
transfer, net of any related liabilities, multiplied by the 8086  
qualifying ratio last computed without regard to the subsequent 8087  
transfer, and (2) the fair market value of the subsequently 8088  
transferred assets at the time transferred, net of any related 8089  
liabilities, from sources enumerated in division (I) (3) (a) of 8090  
this section. The denominator of the revised qualifying ratio is 8091  
the fair market value of all the trust's assets immediately 8092  
after the subsequent transfer, net of any related liabilities. 8093

(iii) Whether a transfer to the trust is by or from any of 8094  
the sources enumerated in division (I) (3) (a) of this section 8095  
shall be ascertained without regard to the domicile of the 8096  
trust's beneficiaries. 8097

(e) For the purposes of division (I) (3) (a) (i) of this 8098  
section: 8099

(i) A trust is described in division (I) (3) (e) (i) of this 8100  
section if the trust is a testamentary trust and the testator of 8101  
that testamentary trust was domiciled in this state at the time 8102  
of the testator's death for purposes of the taxes levied under 8103  
Chapter 5731. of the Revised Code. 8104

(ii) A trust is described in division (I) (3) (e) (ii) of 8105  
this section if the transfer is a qualifying transfer described 8106  
in any of divisions (I) (3) (f) (i) to (vi) of this section, the 8107  
trust is an irrevocable inter vivos trust, and at least one of 8108  
the trust's qualifying beneficiaries is domiciled in this state 8109  
for purposes of this chapter during all or some portion of the 8110  
trust's current taxable year. 8111

(f) For the purposes of division (I)(3)(e)(ii) of this 8112  
section, a "qualifying transfer" is a transfer of assets, net of 8113  
any related liabilities, directly or indirectly to a trust, if 8114  
the transfer is described in any of the following: 8115

(i) The transfer is made to a trust, created by the 8116  
decedent before the decedent's death and while the decedent was 8117  
domiciled in this state for the purposes of this chapter, and, 8118  
prior to the death of the decedent, the trust became irrevocable 8119  
while the decedent was domiciled in this state for the purposes 8120  
of this chapter. 8121

(ii) The transfer is made to a trust to which the 8122  
decedent, prior to the decedent's death, had directly or 8123  
indirectly transferred assets, net of any related liabilities, 8124  
while the decedent was domiciled in this state for the purposes 8125  
of this chapter, and prior to the death of the decedent the 8126  
trust became irrevocable while the decedent was domiciled in 8127  
this state for the purposes of this chapter. 8128

(iii) The transfer is made on account of a contractual 8129  
relationship existing directly or indirectly between the 8130  
transferor and either the decedent or the estate of the decedent 8131  
at any time prior to the date of the decedent's death, and the 8132  
decedent was domiciled in this state at the time of death for 8133  
purposes of the taxes levied under Chapter 5731. of the Revised 8134  
Code. 8135

(iv) The transfer is made to a trust on account of a 8136  
contractual relationship existing directly or indirectly between 8137  
the transferor and another person who at the time of the 8138  
decedent's death was domiciled in this state for purposes of 8139  
this chapter. 8140

(v) The transfer is made to a trust on account of the will 8141  
of a testator who was domiciled in this state at the time of the 8142  
testator's death for purposes of the taxes levied under Chapter 8143  
5731. of the Revised Code. 8144

(vi) The transfer is made to a trust created by or caused 8145  
to be created by a court, and the trust was directly or 8146  
indirectly created in connection with or as a result of the 8147  
death of an individual who, for purposes of the taxes levied 8148  
under Chapter 5731. of the Revised Code, was domiciled in this 8149  
state at the time of the individual's death. 8150

(g) The tax commissioner may adopt rules to ascertain the 8151  
part of a trust residing in this state. 8152

(J) "Nonresident" means an individual or estate that is 8153  
not a resident. An individual who is a resident for only part of 8154  
a taxable year is a nonresident for the remainder of that 8155  
taxable year. 8156

(K) "Pass-through entity" has the same meaning as in 8157  
section 5733.04 of the Revised Code. 8158

(L) "Return" means the notifications and reports required 8159  
to be filed pursuant to this chapter for the purpose of 8160  
reporting the tax due and includes declarations of estimated tax 8161  
when so required. 8162

(M) "Taxable year" means the calendar year or the 8163  
taxpayer's fiscal year ending during the calendar year, or 8164  
fractional part thereof, upon which the adjusted gross income is 8165  
calculated pursuant to this chapter. 8166

(N) "Taxpayer" means any person subject to the tax imposed 8167  
by section 5747.02 of the Revised Code or any pass-through 8168  
entity that makes the election under division (D) of section 8169



5747.08 of the Revised Code. 8170

(O) "Dependents" means one of the following: 8171

(1) For taxable years beginning on or after January 1, 8172  
2018, and before January 1, 2026, dependents as defined in the 8173  
Internal Revenue Code; 8174

(2) For all other taxable years, dependents as defined in 8175  
the Internal Revenue Code and as claimed in the taxpayer's 8176  
federal income tax return for the taxable year or which the 8177  
taxpayer would have been permitted to claim had the taxpayer 8178  
filed a federal income tax return. 8179

(P) "Principal county of employment" means, in the case of 8180  
a nonresident, the county within the state in which a taxpayer 8181  
performs services for an employer or, if those services are 8182  
performed in more than one county, the county in which the major 8183  
portion of the services are performed. 8184

(Q) As used in sections 5747.50 to 5747.55 of the Revised 8185  
Code: 8186

(1) "Subdivision" means any county, municipal corporation, 8187  
park district, or township. 8188

(2) "Essential local government purposes" includes all 8189  
functions that any subdivision is required by general law to 8190  
exercise, including like functions that are exercised under a 8191  
charter adopted pursuant to the Ohio Constitution. 8192

(R) "Overpayment" means any amount already paid that 8193  
exceeds the figure determined to be the correct amount of the 8194  
tax. 8195

(S) "Taxable income" or "Ohio taxable income" applies only 8196  
to estates and trusts, and means federal taxable income, as 8197

defined and used in the Internal Revenue Code, adjusted as 8198  
follows: 8199

(1) Add interest or dividends, net of ordinary, necessary, 8200  
and reasonable expenses not deducted in computing federal 8201  
taxable income, on obligations or securities of any state or of 8202  
any political subdivision or authority of any state, other than 8203  
this state and its subdivisions and authorities, but only to the 8204  
extent that such net amount is not otherwise includible in Ohio 8205  
taxable income and is described in either division (S) (1) (a) or 8206  
(b) of this section: 8207

(a) The net amount is not attributable to the S portion of 8208  
an electing small business trust and has not been distributed to 8209  
beneficiaries for the taxable year; 8210

(b) The net amount is attributable to the S portion of an 8211  
electing small business trust for the taxable year. 8212

(2) Add interest or dividends, net of ordinary, necessary, 8213  
and reasonable expenses not deducted in computing federal 8214  
taxable income, on obligations of any authority, commission, 8215  
instrumentality, territory, or possession of the United States 8216  
to the extent that the interest or dividends are exempt from 8217  
federal income taxes but not from state income taxes, but only 8218  
to the extent that such net amount is not otherwise includible 8219  
in Ohio taxable income and is described in either division (S) 8220  
(1) (a) or (b) of this section; 8221

(3) Add the amount of personal exemption allowed to the 8222  
estate pursuant to section 642(b) of the Internal Revenue Code; 8223

(4) Deduct interest or dividends, net of related expenses 8224  
deducted in computing federal taxable income, on obligations of 8225  
the United States and its territories and possessions or of any 8226

authority, commission, or instrumentality of the United States 8227  
to the extent that the interest or dividends are exempt from 8228  
state taxes under the laws of the United States, but only to the 8229  
extent that such amount is included in federal taxable income 8230  
and is described in either division (S) (1) (a) or (b) of this 8231  
section; 8232

(5) Deduct the amount of wages and salaries, if any, not 8233  
otherwise allowable as a deduction but that would have been 8234  
allowable as a deduction in computing federal taxable income for 8235  
the taxable year, had the work opportunity tax credit allowed 8236  
under sections 38, 51, and 52 of the Internal Revenue Code not 8237  
been in effect, but only to the extent such amount relates 8238  
either to income included in federal taxable income for the 8239  
taxable year or to income of the S portion of an electing small 8240  
business trust for the taxable year; 8241

(6) Deduct any interest or interest equivalent, net of 8242  
related expenses deducted in computing federal taxable income, 8243  
on public obligations and purchase obligations, but only to the 8244  
extent that such net amount relates either to income included in 8245  
federal taxable income for the taxable year or to income of the 8246  
S portion of an electing small business trust for the taxable 8247  
year; 8248

(7) Add any loss or deduct any gain resulting from sale, 8249  
exchange, or other disposition of public obligations to the 8250  
extent that such loss has been deducted or such gain has been 8251  
included in computing either federal taxable income or income of 8252  
the S portion of an electing small business trust for the 8253  
taxable year; 8254

(8) Except in the case of the final return of an estate, 8255  
add any amount deducted by the taxpayer on both its Ohio estate 8256

tax return pursuant to section 5731.14 of the Revised Code, and 8257  
on its federal income tax return in determining federal taxable 8258  
income; 8259

(9) (a) Deduct any amount included in federal taxable 8260  
income solely because the amount represents a reimbursement or 8261  
refund of expenses that in a previous year the decedent had 8262  
deducted as an itemized deduction pursuant to section 63 of the 8263  
Internal Revenue Code and applicable treasury regulations. The 8264  
deduction otherwise allowed under division (S) (9) (a) of this 8265  
section shall be reduced to the extent the reimbursement is 8266  
attributable to an amount the taxpayer or decedent deducted 8267  
under this section in any taxable year. 8268

(b) Add any amount not otherwise included in Ohio taxable 8269  
income for any taxable year to the extent that the amount is 8270  
attributable to the recovery during the taxable year of any 8271  
amount deducted or excluded in computing federal or Ohio taxable 8272  
income in any taxable year, but only to the extent such amount 8273  
has not been distributed to beneficiaries for the taxable year. 8274

(10) Deduct any portion of the deduction described in 8275  
section 1341(a) (2) of the Internal Revenue Code, for repaying 8276  
previously reported income received under a claim of right, that 8277  
meets both of the following requirements: 8278

(a) It is allowable for repayment of an item that was 8279  
included in the taxpayer's taxable income or the decedent's 8280  
adjusted gross income for a prior taxable year and did not 8281  
qualify for a credit under division (A) or (B) of section 8282  
5747.05 of the Revised Code for that year. 8283

(b) It does not otherwise reduce the taxpayer's taxable 8284  
income or the decedent's adjusted gross income for the current 8285

or any other taxable year. 8286

(11) Add any amount claimed as a credit under section 8287  
5747.059 of the Revised Code to the extent that the amount 8288  
satisfies either of the following: 8289

(a) The amount was deducted or excluded from the 8290  
computation of the taxpayer's federal taxable income as required 8291  
to be reported for the taxpayer's taxable year under the 8292  
Internal Revenue Code; 8293

(b) The amount resulted in a reduction in the taxpayer's 8294  
federal taxable income as required to be reported for any of the 8295  
taxpayer's taxable years under the Internal Revenue Code. 8296

(12) Deduct any amount, net of related expenses deducted 8297  
in computing federal taxable income, that a trust is required to 8298  
report as farm income on its federal income tax return, but only 8299  
if the assets of the trust include at least ten acres of land 8300  
satisfying the definition of "land devoted exclusively to 8301  
agricultural use" under section 5713.30 of the Revised Code, 8302  
regardless of whether the land is valued for tax purposes as 8303  
such land under sections 5713.30 to 5713.38 of the Revised Code. 8304  
If the trust is a pass-through entity investor, section 5747.231 8305  
of the Revised Code applies in ascertaining if the trust is 8306  
eligible to claim the deduction provided by division (S)(12) of 8307  
this section in connection with the pass-through entity's farm 8308  
income. 8309

Except for farm income attributable to the S portion of an 8310  
electing small business trust, the deduction provided by 8311  
division (S)(12) of this section is allowed only to the extent 8312  
that the trust has not distributed such farm income. 8313

(13) Add the net amount of income described in section 8314

641(c) of the Internal Revenue Code to the extent that amount is 8315  
not included in federal taxable income. 8316

(14) Deduct the amount the taxpayer would be required to 8317  
deduct under division (A)(18) of this section if the taxpayer's 8318  
Ohio taxable income were computed in the same manner as an 8319  
individual's Ohio adjusted gross income is computed under this 8320  
section. 8321

(15) Add, to the extent not otherwise included in 8322  
computing taxable income or Ohio taxable income for any taxable 8323  
year, the taxpayer's proportionate share of the amount of the 8324  
tax levied under section 5747.38 of the Revised Code and paid by 8325  
an electing pass-through entity for the taxable year. 8326

(16) Add any income taxes deducted in computing federal 8327  
taxable income or Ohio taxable income to the extent the income 8328  
taxes were derived from income subject to a tax levied in 8329  
another state or the District of Columbia when such tax was 8330  
enacted for purposes of complying with internal revenue service 8331  
notice 2020-75. 8332

(T) "School district income" and "school district income 8333  
tax" have the same meanings as in section 5748.01 of the Revised 8334  
Code. 8335

(U) As used in divisions (A)(7), (A)(8), (S)(6), and (S) 8336  
(7) of this section, "public obligations," "purchase 8337  
obligations," and "interest or interest equivalent" have the 8338  
same meanings as in section 5709.76 of the Revised Code. 8339

(V) "Limited liability company" means any limited 8340  
liability company formed under former Chapter 1705. of the 8341  
Revised Code as that chapter existed prior to February 11, 2022, 8342  
Chapter 1706. of the Revised Code, or the laws of any other 8343

state. 8344

(W) "Pass-through entity investor" means any person who, 8345  
during any portion of a taxable year of a pass-through entity, 8346  
is a partner, member, shareholder, or equity investor in that 8347  
pass-through entity. 8348

(X) "Banking day" has the same meaning as in section 8349  
1304.01 of the Revised Code. 8350

(Y) "Month" means a calendar month. 8351

(Z) "Quarter" means the first three months, the second 8352  
three months, the third three months, or the last three months 8353  
of the taxpayer's taxable year. 8354

(AA) (1) "Modified business income" means the business 8355  
income included in a trust's Ohio taxable income after such 8356  
taxable income is first reduced by the qualifying trust amount, 8357  
if any. 8358

(2) "Qualifying trust amount" of a trust means capital 8359  
gains and losses from the sale, exchange, or other disposition 8360  
of equity or ownership interests in, or debt obligations of, a 8361  
qualifying investee to the extent included in the trust's Ohio 8362  
taxable income, but only if the following requirements are 8363  
satisfied: 8364

(a) The book value of the qualifying investee's physical 8365  
assets in this state and everywhere, as of the last day of the 8366  
qualifying investee's fiscal or calendar year ending immediately 8367  
prior to the date on which the trust recognizes the gain or 8368  
loss, is available to the trust. 8369

(b) The requirements of section 5747.011 of the Revised 8370  
Code are satisfied for the trust's taxable year in which the 8371

trust recognizes the gain or loss. 8372

Any gain or loss that is not a qualifying trust amount is 8373  
modified business income, qualifying investment income, or 8374  
modified nonbusiness income, as the case may be. 8375

(3) "Modified nonbusiness income" means a trust's Ohio 8376  
taxable income other than modified business income, other than 8377  
the qualifying trust amount, and other than qualifying 8378  
investment income, as defined in section 5747.012 of the Revised 8379  
Code, to the extent such qualifying investment income is not 8380  
otherwise part of modified business income. 8381

(4) "Modified Ohio taxable income" applies only to trusts, 8382  
and means the sum of the amounts described in divisions (AA) (4) 8383  
(a) to (c) of this section: 8384

(a) The fraction, calculated under section 5747.013, and 8385  
applying section 5747.231 of the Revised Code, multiplied by the 8386  
sum of the following amounts: 8387

(i) The trust's modified business income; 8388

(ii) The trust's qualifying investment income, as defined 8389  
in section 5747.012 of the Revised Code, but only to the extent 8390  
the qualifying investment income does not otherwise constitute 8391  
modified business income and does not otherwise constitute a 8392  
qualifying trust amount. 8393

(b) The qualifying trust amount multiplied by a fraction, 8394  
the numerator of which is the sum of the book value of the 8395  
qualifying investee's physical assets in this state on the last 8396  
day of the qualifying investee's fiscal or calendar year ending 8397  
immediately prior to the day on which the trust recognizes the 8398  
qualifying trust amount, and the denominator of which is the sum 8399  
of the book value of the qualifying investee's total physical 8400



assets everywhere on the last day of the qualifying investee's 8401  
fiscal or calendar year ending immediately prior to the day on 8402  
which the trust recognizes the qualifying trust amount. If, for 8403  
a taxable year, the trust recognizes a qualifying trust amount 8404  
with respect to more than one qualifying investee, the amount 8405  
described in division (AA) (4) (b) of this section shall equal the 8406  
sum of the products so computed for each such qualifying 8407  
investee. 8408

(c) (i) With respect to a trust or portion of a trust that 8409  
is a resident as ascertained in accordance with division (I) (3) 8410  
(d) of this section, its modified nonbusiness income. 8411

(ii) With respect to a trust or portion of a trust that is 8412  
not a resident as ascertained in accordance with division (I) (3) 8413  
(d) of this section, the amount of its modified nonbusiness 8414  
income satisfying the descriptions in divisions (B) (2) to (5) of 8415  
section 5747.20 of the Revised Code, except as otherwise 8416  
provided in division (AA) (4) (c) (ii) of this section. With 8417  
respect to a trust or portion of a trust that is not a resident 8418  
as ascertained in accordance with division (I) (3) (d) of this 8419  
section, the trust's portion of modified nonbusiness income 8420  
recognized from the sale, exchange, or other disposition of a 8421  
debt interest in or equity interest in a section 5747.212 8422  
entity, as defined in section 5747.212 of the Revised Code, 8423  
without regard to division (A) of that section, shall not be 8424  
allocated to this state in accordance with section 5747.20 of 8425  
the Revised Code but shall be apportioned to this state in 8426  
accordance with division (B) of section 5747.212 of the Revised 8427  
Code without regard to division (A) of that section. 8428

If the allocation and apportionment of a trust's income 8429  
under divisions (AA) (4) (a) and (c) of this section do not fairly 8430

represent the modified Ohio taxable income of the trust in this 8431  
state, the alternative methods described in division (C) of 8432  
section 5747.21 of the Revised Code may be applied in the manner 8433  
and to the same extent provided in that section. 8434

(5) (a) Except as set forth in division (AA) (5) (b) of this 8435  
section, "qualifying investee" means a person in which a trust 8436  
has an equity or ownership interest, or a person or unit of 8437  
government the debt obligations of either of which are owned by 8438  
a trust. For the purposes of division (AA) (2) (a) of this section 8439  
and for the purpose of computing the fraction described in 8440  
division (AA) (4) (b) of this section, all of the following apply: 8441

(i) If the qualifying investee is a member of a qualifying 8442  
controlled group on the last day of the qualifying investee's 8443  
fiscal or calendar year ending immediately prior to the date on 8444  
which the trust recognizes the gain or loss, then "qualifying 8445  
investee" includes all persons in the qualifying controlled 8446  
group on such last day. 8447

(ii) If the qualifying investee, or if the qualifying 8448  
investee and any members of the qualifying controlled group of 8449  
which the qualifying investee is a member on the last day of the 8450  
qualifying investee's fiscal or calendar year ending immediately 8451  
prior to the date on which the trust recognizes the gain or 8452  
loss, separately or cumulatively own, directly or indirectly, on 8453  
the last day of the qualifying investee's fiscal or calendar 8454  
year ending immediately prior to the date on which the trust 8455  
recognizes the qualifying trust amount, more than fifty per cent 8456  
of the equity of a pass-through entity, then the qualifying 8457  
investee and the other members are deemed to own the 8458  
proportionate share of the pass-through entity's physical assets 8459  
which the pass-through entity directly or indirectly owns on the 8460

last day of the pass-through entity's calendar or fiscal year 8461  
ending within or with the last day of the qualifying investee's 8462  
fiscal or calendar year ending immediately prior to the date on 8463  
which the trust recognizes the qualifying trust amount. 8464

(iii) For the purposes of division (AA) (5) (a) (iii) of this 8465  
section, "upper level pass-through entity" means a pass-through 8466  
entity directly or indirectly owning any equity of another pass- 8467  
through entity, and "lower level pass-through entity" means that 8468  
other pass-through entity. 8469

An upper level pass-through entity, whether or not it is 8470  
also a qualifying investee, is deemed to own, on the last day of 8471  
the upper level pass-through entity's calendar or fiscal year, 8472  
the proportionate share of the lower level pass-through entity's 8473  
physical assets that the lower level pass-through entity 8474  
directly or indirectly owns on the last day of the lower level 8475  
pass-through entity's calendar or fiscal year ending within or 8476  
with the last day of the upper level pass-through entity's 8477  
fiscal or calendar year. If the upper level pass-through entity 8478  
directly and indirectly owns less than fifty per cent of the 8479  
equity of the lower level pass-through entity on each day of the 8480  
upper level pass-through entity's calendar or fiscal year in 8481  
which or with which ends the calendar or fiscal year of the 8482  
lower level pass-through entity and if, based upon clear and 8483  
convincing evidence, complete information about the location and 8484  
cost of the physical assets of the lower pass-through entity is 8485  
not available to the upper level pass-through entity, then 8486  
solely for purposes of ascertaining if a gain or loss 8487  
constitutes a qualifying trust amount, the upper level pass- 8488  
through entity shall be deemed as owning no equity of the lower 8489  
level pass-through entity for each day during the upper level 8490  
pass-through entity's calendar or fiscal year in which or with 8491

which ends the lower level pass-through entity's calendar or 8492  
fiscal year. Nothing in division (AA) (5) (a) (iii) of this section 8493  
shall be construed to provide for any deduction or exclusion in 8494  
computing any trust's Ohio taxable income. 8495

(b) With respect to a trust that is not a resident for the 8496  
taxable year and with respect to a part of a trust that is not a 8497  
resident for the taxable year, "qualifying investee" for that 8498  
taxable year does not include a C corporation if both of the 8499  
following apply: 8500

(i) During the taxable year the trust or part of the trust 8501  
recognizes a gain or loss from the sale, exchange, or other 8502  
disposition of equity or ownership interests in, or debt 8503  
obligations of, the C corporation. 8504

(ii) Such gain or loss constitutes nonbusiness income. 8505

(6) "Available" means information is such that a person is 8506  
able to learn of the information by the due date plus 8507  
extensions, if any, for filing the return for the taxable year 8508  
in which the trust recognizes the gain or loss. 8509

(BB) "Qualifying controlled group" has the same meaning as 8510  
in section 5733.04 of the Revised Code. 8511

(CC) "Related member" has the same meaning as in section 8512  
5733.042 of the Revised Code. 8513

(DD) (1) For the purposes of division (DD) of this section: 8514

(a) "Qualifying person" means any person other than a 8515  
qualifying corporation. 8516

(b) "Qualifying corporation" means any person classified 8517  
for federal income tax purposes as an association taxable as a 8518  
corporation, except either of the following: 8519

(i) A corporation that has made an election under 8520  
subchapter S, chapter one, subtitle A, of the Internal Revenue 8521  
Code for its taxable year ending within, or on the last day of, 8522  
the investor's taxable year; 8523

(ii) A subsidiary that is wholly owned by any corporation 8524  
that has made an election under subchapter S, chapter one, 8525  
subtitle A of the Internal Revenue Code for its taxable year 8526  
ending within, or on the last day of, the investor's taxable 8527  
year. 8528

(2) For the purposes of this chapter, unless expressly 8529  
stated otherwise, no qualifying person indirectly owns any asset 8530  
directly or indirectly owned by any qualifying corporation. 8531

(EE) For purposes of this chapter and Chapter 5751. of the 8532  
Revised Code: 8533

(1) "Trust" does not include a qualified pre-income tax 8534  
trust. 8535

(2) A "qualified pre-income tax trust" is any pre-income 8536  
tax trust that makes a qualifying pre-income tax trust election 8537  
as described in division (EE)(3) of this section. 8538

(3) A "qualifying pre-income tax trust election" is an 8539  
election by a pre-income tax trust to subject to the tax imposed 8540  
by section 5751.02 of the Revised Code the pre-income tax trust 8541  
and all pass-through entities of which the trust owns or 8542  
controls, directly, indirectly, or constructively through 8543  
related interests, five per cent or more of the ownership or 8544  
equity interests. The trustee shall notify the tax commissioner 8545  
in writing of the election on or before April 15, 2006. The 8546  
election, if timely made, shall be effective on and after 8547  
January 1, 2006, and shall apply for all tax periods and tax 8548

years until revoked by the trustee of the trust. 8549

(4) A "pre-income tax trust" is a trust that satisfies all 8550  
of the following requirements: 8551

(a) The document or instrument creating the trust was 8552  
executed by the grantor before January 1, 1972; 8553

(b) The trust became irrevocable upon the creation of the 8554  
trust; and 8555

(c) The grantor was domiciled in this state at the time 8556  
the trust was created. 8557

(FF) "Uniformed services" has the same meaning as in 10 8558  
U.S.C. 101. 8559

(GG) "Taxable business income" means the amount by which 8560  
an individual's business income that is included in federal 8561  
adjusted gross income exceeds the amount of business income the 8562  
individual is authorized to deduct under division (A) (28) of 8563  
this section for the taxable year. 8564

(HH) "Employer" does not include a franchisor with respect 8565  
to the franchisor's relationship with a franchisee or an 8566  
employee of a franchisee, unless the franchisor agrees to assume 8567  
that role in writing or a court of competent jurisdiction 8568  
determines that the franchisor exercises a type or degree of 8569  
control over the franchisee or the franchisee's employees that 8570  
is not customarily exercised by a franchisor for the purpose of 8571  
protecting the franchisor's trademark, brand, or both. For 8572  
purposes of this division, "franchisor" and "franchisee" have 8573  
the same meanings as in 16 C.F.R. 436.1. 8574

(II) "Modified adjusted gross income" means Ohio adjusted 8575  
gross income plus any amount deducted under divisions (A) (28) 8576

and (34) of this section for the taxable year. 8577

(JJ) "Qualifying Ohio educator" means an individual who, 8578  
for a taxable year, qualifies as an eligible educator, as that 8579  
term is defined in section 62 of the Internal Revenue Code, and 8580  
who holds a certificate, license, or permit described in Chapter 8581  
3319. or section 3301.071 of the Revised Code. 8582

**Sec. 5747.501.** (A) On or before the twenty-fifth day of 8583  
July of each year, the tax commissioner shall estimate and 8584  
certify to each county auditor the amount to be distributed from 8585  
the local government fund to each undivided local government 8586  
fund during the following calendar year under section 5747.50 of 8587  
the Revised Code. The estimate shall equal the sum of the 8588  
separate amounts computed under divisions (B) (1) and (2) of this 8589  
section. 8590

(B) (1) The product obtained by multiplying the percentage 8591  
described in division (B) (1) (a) of this section by the amount 8592  
described in division (B) (1) (b) of this section. 8593

(a) Each county's proportionate share of the total amount 8594  
distributed to the counties from the local government fund and 8595  
the local government revenue assistance fund during calendar 8596  
year 2007. ~~The~~ In each fiscal year, the amount distributed to 8597  
any county undivided local government fund shall be an amount 8598  
not less than eight hundred fifty thousand dollars. To the 8599  
extent necessary to implement this minimum distribution 8600  
requirement, the proportionate shares computed under this 8601  
division shall be adjusted accordingly. 8602

(b) The total amount distributed to counties from the 8603  
local government fund and the local government revenue 8604  
assistance fund during calendar year 2007 adjusted downward if, 8605

and to the extent that, total local government fund 8606  
distributions to counties for the following year are projected 8607  
to be less than what was distributed to counties from the local 8608  
government fund and local government revenue assistance fund 8609  
during calendar year 2007. 8610

(2) The product obtained by multiplying the percentage 8611  
described in division (B) (2) (a) of this section by the amount 8612  
described in division (B) (2) (b) of this section. 8613

(a) Each county's proportionate share of the state's 8614  
population as reflected in the most recent federal decennial 8615  
census or the federal government's most recent census estimates, 8616  
whichever represents the most recent year. 8617

(b) The amount by which total estimated distributions from 8618  
the local government fund during the immediately succeeding 8619  
calendar year, less the total estimated amount to be distributed 8620  
from the fund to municipal corporations under division (C) of 8621  
section 5747.50 of the Revised Code during the immediately 8622  
succeeding calendar year, exceed the total amount distributed to 8623  
counties from the local government fund and local government 8624  
revenue assistance fund during calendar year 2007. 8625

**Sec. 5747.67.** (A) Any term used in this section has the 8626  
same meaning as in section 122.852 of the Revised Code. 8627

(B) There is allowed a credit against a taxpayer's 8628  
aggregate tax liability under section 5747.02 of the Revised 8629  
Code for any ~~individual taxpayer~~ who, on the last day of the 8630  
~~individual's taxpayer's~~ taxable year, is the certificate owner 8631  
of a tax credit certificate issued under section 122.852 of the 8632  
Revised Code. The credit shall be claimed for the taxpayer's 8633  
taxable year that includes the date the certificate was issued 8634



by the director of development. The credit amount equals the 8635  
amount stated in the certificate or the portion of that amount 8636  
owned by the certificate owner. The credit shall be claimed in 8637  
the order required under section 5747.98 of the Revised Code. If 8638  
the credit amount exceeds the aggregate amount of tax otherwise 8639  
due under section 5747.02 of the Revised Code after deducting 8640  
all other credits in that order, the excess shall be refunded. 8641

(C) Nothing in this section limits or disallows pass- 8642  
through treatment of the credit. 8643

**Sec. 5747.85.** (A) As used in this section: 8644

(1) "Homeownership savings account" ~~has and~~ "program  
period" have the same ~~meaning-meanings~~ as in section 135.70 of 8645  
the Revised Code. 8646  
8647

(2) "Account owner" means "eligible participant" as 8648  
defined by section 135.70 of the Revised Code. 8649

(3) "Contributor" means the account owner or a parent, 8650  
spouse, sibling, stepparent, or grandparent of the account owner 8651  
who deposits funds into the homeownership savings account. 8652

(4) "Lifetime contribution limit" means twenty-five 8653  
thousand dollars of contributions per contributor per 8654  
homeownership savings account. If an account owner opens one or 8655  
more additional homeownership savings accounts, a contributor's 8656  
lifetime contribution limit for the additional accounts shall be 8657  
reduced by any contributions previously made by the contributor 8658  
to an account owned by that account owner. 8659

(5) "Eligible expenses" means unreimbursed expenses paid 8660  
by the account owner for home purchase costs for the account 8661  
owner's primary residence and account fees imposed on the 8662  
account owner. 8663

(6) "Primary residence" means a ~~home~~homestead located in 8664  
this state that is or will be the account owner's principal 8665  
place of residence at the time the eligible expenses are 8666  
incurred and for which the account owner receives or will 8667  
receive a reduction in real property taxes or manufactured home 8668  
taxes under division (B) of section 323.152 of the Revised Code. 8669

(7) "Homestead" means a homestead, as defined in section 8670  
323.151 of the Revised Code, or a manufactured or mobile home 8671  
that is owned and occupied as a home by an individual whose 8672  
domicile is in this state and upon which the manufactured home 8673  
tax is assessed pursuant to division (D) (2) of section 4503.06 8674  
of the Revised Code. 8675

(8) "Home purchase costs" means ~~"closing costs"~~ "eligible 8676  
home costs" as defined in section 135.70 of the Revised Code. 8677

~~(8)~~ (9) "Employer contribution" means the amount an 8678  
employer contributes to a homeownership savings account. 8679

(B) In computing Ohio adjusted gross income, a deduction 8680  
from federal adjusted gross income is allowed to a contributor 8681  
for amounts contributed to a homeownership savings account to 8682  
the extent that the amounts contributed have not already been 8683  
deducted in computing the contributor's federal or Ohio adjusted 8684  
gross income for the taxable year. The deduction shall equal the 8685  
amount of contributions made by the taxpayer and, if filing a 8686  
joint return, the taxpayer's spouse, except that the deduction 8687  
shall not exceed, for any taxable year, ten thousand dollars for 8688  
spouses filing a joint return or five thousand dollars for all 8689  
other taxpayers for each homeownership savings account to which 8690  
contributions are made. If a taxpayer files a joint return, the 8691  
deduction amount attributable to contributions made by each 8692  
spouse shall not exceed five thousand dollars for each 8693

homeownership savings account to which contributions are made. A 8694  
contributor is not entitled to a deduction under this section to 8695  
the extent the deduction causes the contributor to exceed the 8696  
lifetime contribution limit. No deduction is allowed under this 8697  
section for the transfer of funds from one homeownership savings 8698  
account to another homeownership savings account. 8699

(C) In computing Ohio adjusted gross income, a deduction 8700  
from federal adjusted gross income is allowed to an account 8701  
owner for the following items: 8702

(1) Interest earned on a homeownership savings account to 8703  
the extent the interest has not been otherwise deducted or 8704  
excluded in computing an account owner's federal or Ohio 8705  
adjusted gross income. 8706

(2) Employer contributions made by an employer to an 8707  
account owner's homeownership savings account to the extent the 8708  
employer contributions have not been otherwise deducted or 8709  
excluded in computing an account owner's federal or Ohio 8710  
adjusted gross income. 8711

(D) The tax commissioner may request that a taxpayer 8712  
claiming a deduction calculated under division (B) or (C) of 8713  
this section furnish information necessary to support the claim 8714  
for the deduction under this section, and no deduction shall be 8715  
allowed unless the requested information is provided. 8716

(E) No deduction is permitted under division (B) or (C) of 8717  
this section for contributions made or interest earned after the 8718  
conclusion of a homeownership savings account's program period. 8719

(F) The commissioner may adopt rules necessary to 8720  
administer this section. 8721

**Section 101.02.** That existing sections 109.11, 109.111, 8722

109.112, 118.27, 118.31, 122.85, 122.852, 128.54, 135.143, 8723  
135.45, 135.61, 135.63, 135.70, 135.71, 175.17, 317.18, 703.20, 8724  
703.201, 703.23, 731.14, 1545.07, 1724.07, 1901.34, 2950.11, 8725  
3301.077, 3307.01, 3309.01, 3310.41, 3313.608, 3313.7117, 8726  
3314.017, 3314.091, 3317.16, 3317.22, 3318.05, 3318.41, 8727  
3319.0812, 3319.22, 3319.233, 3319.60, 3319.611, 3319.612, 8728  
3322.24, 3323.02, 3333.048, 3333.049, 3345.60, 3365.08, 3505.30, 8729  
3505.33, 3505.35, 3701.0212, 4301.62, 4303.209, 4519.55, 8730  
4723.091, 4723.092, 4723.89, 4723.90, 4731.07, 5162.13, 8731  
5164.071, 5705.14, 5726.58, 5729.20, 5747.01, 5747.501, 5747.67, 8732  
and 5747.85 of the Revised Code are hereby repealed. 8733

**Section 105.01.** That sections 128.419, 703.21, and 3361.06 8734  
of the Revised Code are hereby repealed. 8735

**Section 110.10.** That the versions of sections 2950.11, 8736  
3301.53, and 3301.55 of the Revised Code that are scheduled to 8737  
take effect January 1, 2025, be amended to read as follows: 8738

**Sec. 2950.11.** (A) Regardless of when the sexually oriented 8739  
offense or child-victim oriented offense was committed, if a 8740  
person is convicted of, pleads guilty to, has been convicted of, 8741  
or has pleaded guilty to a sexually oriented offense or a child- 8742  
victim oriented offense or a person is or has been adjudicated a 8743  
delinquent child for committing a sexually oriented offense or a 8744  
child-victim oriented offense and is classified a juvenile 8745  
offender registrant or is an out-of-state juvenile offender 8746  
registrant based on that adjudication, and if the offender or 8747  
delinquent child is in any category specified in division (F) (1) 8748  
(a), (b), or (c) of this section, the sheriff with whom the 8749  
offender or delinquent child has most recently registered under 8750  
section 2950.04, 2950.041, or 2950.05 of the Revised Code and 8751  
the sheriff to whom the offender or delinquent child most 8752

recently sent a notice of intent to reside under section 2950.04 8753  
or 2950.041 of the Revised Code, within the period of time 8754  
specified in division (C) of this section, shall provide a 8755  
written notice containing the information set forth in division 8756  
(B) of this section to all of the persons described in divisions 8757  
(A) (1) to (10) of this section. If the sheriff has sent a notice 8758  
to the persons described in those divisions as a result of 8759  
receiving a notice of intent to reside and if the offender or 8760  
delinquent child registers a residence address that is the same 8761  
residence address described in the notice of intent to reside, 8762  
the sheriff is not required to send an additional notice when 8763  
the offender or delinquent child registers. The sheriff shall 8764  
provide the notice to all of the following persons: 8765

(1) (a) Any occupant of each residential unit that is 8766  
located within one thousand feet of the offender's or delinquent 8767  
child's residential premises, that is located within the county 8768  
served by the sheriff, and that is not located in a multi-unit 8769  
building. Division (D) (3) of this section applies regarding 8770  
notices required under this division. 8771

(b) If the offender or delinquent child resides in a 8772  
multi-unit building, any occupant of each residential unit that 8773  
is located in that multi-unit building and that shares a common 8774  
hallway with the offender or delinquent child. For purposes of 8775  
this division, an occupant's unit shares a common hallway with 8776  
the offender or delinquent child if the entrance door into the 8777  
occupant's unit is located on the same floor and opens into the 8778  
same hallway as the entrance door to the unit the offender or 8779  
delinquent child occupies. Division (D) (3) of this section 8780  
applies regarding notices required under this division. 8781

(c) The building manager, or the person the building owner 8782

or condominium unit owners association authorizes to exercise 8783  
management and control, of each multi-unit building that is 8784  
located within one thousand feet of the offender's or delinquent 8785  
child's residential premises, including a multi-unit building in 8786  
which the offender or delinquent child resides, and that is 8787  
located within the county served by the sheriff. In addition to 8788  
notifying the building manager or the person authorized to 8789  
exercise management and control in the multi-unit building under 8790  
this division, the sheriff shall post a copy of the notice 8791  
prominently in each common entryway in the building and any 8792  
other location in the building the sheriff determines 8793  
appropriate. The manager or person exercising management and 8794  
control of the building shall permit the sheriff to post copies 8795  
of the notice under this division as the sheriff determines 8796  
appropriate. In lieu of posting copies of the notice as 8797  
described in this division, a sheriff may provide notice to all 8798  
occupants of the multi-unit building by mail or personal 8799  
contact; if the sheriff so notifies all the occupants, the 8800  
sheriff is not required to post copies of the notice in the 8801  
common entryways to the building. Division (D) (3) of this 8802  
section applies regarding notices required under this division. 8803

(d) All additional persons who are within any category of 8804  
neighbors of the offender or delinquent child that the attorney 8805  
general by rule adopted under section 2950.13 of the Revised 8806  
Code requires to be provided the notice and who reside within 8807  
the county served by the sheriff; 8808

(2) The executive director of the public children services 8809  
agency that has jurisdiction within the specified geographical 8810  
notification area and that is located within the county served 8811  
by the sheriff; 8812

(3) (a) The superintendent of each board of education of a 8813  
school district that has schools within the specified 8814  
geographical notification area and that is located within the 8815  
county served by the sheriff; 8816

(b) The principal of the school within the specified 8817  
geographical notification area and within the county served by 8818  
the sheriff that the delinquent child attends; 8819

(c) If the delinquent child attends a school outside of 8820  
the specified geographical notification area or outside of the 8821  
school district where the delinquent child resides, the 8822  
superintendent of the board of education of a school district 8823  
that governs the school that the delinquent child attends and 8824  
the principal of the school that the delinquent child attends. 8825

(4) (a) The appointing or hiring officer of each chartered 8826  
nonpublic school located within the specified geographical 8827  
notification area and within the county served by the sheriff or 8828  
of each other school located within the specified geographical 8829  
notification area and within the county served by the sheriff 8830  
and that is not operated by a board of education described in 8831  
division (A) (3) of this section; 8832

(b) Regardless of the location of the school, the 8833  
appointing or hiring officer of a chartered nonpublic school 8834  
that the delinquent child attends. 8835

(5) The director, head teacher, elementary principal, or 8836  
site administrator of each preschool program governed by Chapter 8837  
3301. of the Revised Code that is located within the specified 8838  
geographical notification area and within the county served by 8839  
the sheriff; 8840

(6) The administrator of each child care center or type A 8841

family child care home that is located within the specified 8842  
geographical notification area and within the county served by 8843  
the sheriff, and each holder of a license to operate a type B 8844  
family child care home that is located within the specified 8845  
geographical notification area and within the county served by 8846  
the sheriff. As used in this division, "child care center," 8847  
"type A family child care home," and "type B family child care 8848  
home" have the same meanings as in section 5104.01 of the 8849  
Revised Code. 8850

(7) The president or other chief administrative officer of 8851  
each institution of higher education, as defined in section 8852  
2907.03 of the Revised Code, that is located within the 8853  
specified geographical notification area and within the county 8854  
served by the sheriff, and the chief law enforcement officer of 8855  
the state university law enforcement agency or campus police 8856  
department established under section 3345.04 or 1713.50 of the 8857  
Revised Code, if any, that serves that institution; 8858

(8) The sheriff of each county that includes any portion 8859  
of the specified geographical notification area; 8860

(9) If the offender or delinquent child resides within the 8861  
county served by the sheriff, the chief of police, marshal, or 8862  
other chief law enforcement officer of the municipal corporation 8863  
in which the offender or delinquent child resides or, if the 8864  
offender or delinquent child resides in an unincorporated area, 8865  
the constable or chief of the police department or police 8866  
district police force of the township in which the offender or 8867  
delinquent child resides; 8868

(10) Volunteer organizations in which contact with minors 8869  
or other vulnerable individuals might occur or any organization, 8870  
company, or individual who requests notification as provided in 8871



division (J) of this section. 8872

(B) The notice required under division (A) of this section 8873  
shall include all of the following information regarding the 8874  
subject offender or delinquent child: 8875

(1) The offender's or delinquent child's name; 8876

(2) The address or addresses of the offender's or public 8877  
registry-qualified juvenile offender registrant's residence, 8878  
school, institution of higher education, or place of employment, 8879  
as applicable, or the residence address or addresses of a 8880  
delinquent child who is not a public registry-qualified juvenile 8881  
offender registrant; 8882

(3) The sexually oriented offense or child-victim oriented 8883  
offense of which the offender was convicted, to which the 8884  
offender pleaded guilty, or for which the child was adjudicated 8885  
a delinquent child; 8886

(4) A statement that identifies the category specified in 8887  
division (F)(1)(a), (b), or (c) of this section that includes 8888  
the offender or delinquent child and that subjects the offender 8889  
or delinquent child to this section; 8890

(5) The offender's or delinquent child's photograph. 8891

(C) If a sheriff with whom an offender or delinquent child 8892  
registers under section 2950.04, 2950.041, or 2950.05 of the 8893  
Revised Code or to whom the offender or delinquent child most 8894  
recently sent a notice of intent to reside under section 2950.04 8895  
or 2950.041 of the Revised Code is required by division (A) of 8896  
this section to provide notices regarding an offender or 8897  
delinquent child and if, pursuant to that requirement, the 8898  
sheriff provides a notice to a sheriff of one or more other 8899  
counties in accordance with division (A)(8) of this section, the 8900

sheriff of each of the other counties who is provided notice 8901  
under division (A) (8) of this section shall provide the notices 8902  
described in divisions (A) (1) to (7) and (A) (9) and (10) of this 8903  
section to each person or entity identified within those 8904  
divisions that is located within the specified geographical 8905  
notification area and within the county served by the sheriff in 8906  
question. 8907

(D) (1) A sheriff required by division (A) or (C) of this 8908  
section to provide notices regarding an offender or delinquent 8909  
child shall provide the notice to the neighbors that are 8910  
described in division (A) (1) of this section and the notices to 8911  
law enforcement personnel that are described in divisions (A) (8) 8912  
and (9) of this section as soon as practicable, but no later 8913  
than five days after the offender sends the notice of intent to 8914  
reside to the sheriff and again no later than five days after 8915  
the offender or delinquent child registers with the sheriff or, 8916  
if the sheriff is required by division (C) of this section to 8917  
provide the notices, no later than five days after the sheriff 8918  
is provided the notice described in division (A) (8) of this 8919  
section. 8920

A sheriff required by division (A) or (C) of this section 8921  
to provide notices regarding an offender or delinquent child 8922  
shall provide the notices to all other specified persons that 8923  
are described in divisions (A) (2) to (7) and (A) (10) of this 8924  
section as soon as practicable, but not later than seven days 8925  
after the offender or delinquent child registers with the 8926  
sheriff or, if the sheriff is required by division (C) of this 8927  
section to provide the notices, no later than five days after 8928  
the sheriff is provided the notice described in division (A) (8) 8929  
of this section. 8930

(2) If an offender or delinquent child in relation to whom  
division (A) of this section applies verifies the offender's or  
delinquent child's current residence, school, institution of  
higher education, or place of employment address, as applicable,  
with a sheriff pursuant to section 2950.06 of the Revised Code,  
the sheriff may provide a written notice containing the  
information set forth in division (B) of this section to the  
persons identified in divisions (A)(1) to (10) of this section.  
If a sheriff provides a notice pursuant to this division to the  
sheriff of one or more other counties in accordance with  
division (A)(8) of this section, the sheriff of each of the  
other counties who is provided the notice under division (A)(8)  
of this section may provide, but is not required to provide, a  
written notice containing the information set forth in division  
(B) of this section to the persons identified in divisions (A)  
(1) to (7) and (A)(9) and (10) of this section.

(3) A sheriff may provide notice under division (A)(1)(a)  
or (b) of this section, and may provide notice under division  
(A)(1)(c) of this section to a building manager or person  
authorized to exercise management and control of a building, by  
mail, by personal contact, or by leaving the notice at or under  
the entry door to a residential unit. For purposes of divisions  
(A)(1)(a) and (b) of this section, and the portion of division  
(A)(1)(c) of this section relating to the provision of notice to  
occupants of a multi-unit building by mail or personal contact,  
the provision of one written notice per unit is deemed as  
providing notice to all occupants of that unit.

(E) All information that a sheriff possesses regarding an  
offender or delinquent child who is in a category specified in  
division (F)(1)(a), (b), or (c) of this section that is  
described in division (B) of this section and that must be

provided in a notice required under division (A) or (C) of this 8962  
section or that may be provided in a notice authorized under 8963  
division (D) (2) of this section is a public record that is open 8964  
to inspection under section 149.43 of the Revised Code. 8965

The sheriff shall not cause to be publicly disseminated by 8966  
means of the internet any of the information described in this 8967  
division that is provided by a delinquent child unless that 8968  
child is in a category specified in division (F) (1) (a), (b), or 8969  
(c) of this section. 8970

(F) (1) Except as provided in division (F) (2) of this 8971  
section, the duties to provide the notices described in 8972  
divisions (A) and (C) of this section apply regarding any 8973  
offender or delinquent child who is in any of the following 8974  
categories: 8975

(a) The offender is a tier III sex offender/child-victim 8976  
offender, or the delinquent child is a public registry-qualified 8977  
juvenile offender registrant, and a juvenile court has not 8978  
removed pursuant to section 2950.15 of the Revised Code the 8979  
delinquent child's duty to comply with sections 2950.04, 8980  
2950.041, 2950.05, and 2950.06 of the Revised Code. 8981

(b) The delinquent child is a tier III sex offender/child- 8982  
victim offender who is not a public registry-qualified juvenile 8983  
offender registrant, the delinquent child was subjected to this 8984  
section prior to January 1, 2008, as a sexual predator, habitual 8985  
sex offender, child-victim predator, or habitual child-victim 8986  
offender, as those terms were defined in section 2950.01 of the 8987  
Revised Code as it existed prior to January 1, 2008, and a 8988  
juvenile court has not removed pursuant to section 2152.84 or 8989  
2152.85 of the Revised Code the delinquent child's duty to 8990  
comply with sections 2950.04, 2950.041, 2950.05, and 2950.06 of 8991

the Revised Code. 8992

(c) The delinquent child is a tier III sex offender/child- 8993  
victim offender who is not a public registry-qualified juvenile 8994  
offender registrant, the delinquent child was classified a 8995  
juvenile offender registrant on or after January 1, 2008, the 8996  
court has imposed a requirement under section 2152.82, 2152.83, 8997  
or 2152.84 of the Revised Code subjecting the delinquent child 8998  
to this section, and a juvenile court has not removed pursuant 8999  
to section 2152.84 or 2152.85 of the Revised Code the delinquent 9000  
child's duty to comply with sections 2950.04, 2950.041, 2950.05, 9001  
and 2950.06 of the Revised Code. 9002

(2) The notification provisions of this section do not 9003  
apply to a person described in division (F)(1)(a), (b), or (c) 9004  
of this section if a court finds at a hearing after considering 9005  
the factors described in this division that the person would not 9006  
be subject to the notification provisions of this section that 9007  
were in the version of this section that existed immediately 9008  
prior to January 1, 2008. In making the determination of whether 9009  
a person would have been subject to the notification provisions 9010  
under prior law as described in this division, the court shall 9011  
consider the following factors: 9012

(a) The offender's or delinquent child's age; 9013

(b) The offender's or delinquent child's prior criminal or 9014  
delinquency record regarding all offenses, including, but not 9015  
limited to, all sexual offenses; 9016

(c) The age of the victim of the sexually oriented offense 9017  
for which sentence is to be imposed or the order of disposition 9018  
is to be made; 9019

(d) Whether the sexually oriented offense for which 9020

sentence is to be imposed or the order of disposition is to be 9021  
made involved multiple victims; 9022

(e) Whether the offender or delinquent child used drugs or 9023  
alcohol to impair the victim of the sexually oriented offense or 9024  
to prevent the victim from resisting; 9025

(f) If the offender or delinquent child previously has 9026  
been convicted of or pleaded guilty to, or been adjudicated a 9027  
delinquent child for committing an act that if committed by an 9028  
adult would be, a criminal offense, whether the offender or 9029  
delinquent child completed any sentence or dispositional order 9030  
imposed for the prior offense or act and, if the prior offense 9031  
or act was a sex offense or a sexually oriented offense, whether 9032  
the offender or delinquent child participated in available 9033  
programs for sexual offenders; 9034

(g) Any mental illness or mental disability of the 9035  
offender or delinquent child; 9036

(h) The nature of the offender's or delinquent child's 9037  
sexual conduct, sexual contact, or interaction in a sexual 9038  
context with the victim of the sexually oriented offense and 9039  
whether the sexual conduct, sexual contact, or interaction in a 9040  
sexual context was part of a demonstrated pattern of abuse; 9041

(i) Whether the offender or delinquent child, during the 9042  
commission of the sexually oriented offense for which sentence 9043  
is to be imposed or the order of disposition is to be made, 9044  
displayed cruelty or made one or more threats of cruelty; 9045

(j) Whether the offender or delinquent child would have 9046  
been a habitual sex offender or a habitual child victim offender 9047  
under the definitions of those terms set forth in section 9048  
2950.01 of the Revised Code as that section existed prior to 9049

January 1, 2008; 9050

(k) Any additional behavioral characteristics that 9051  
contribute to the offender's or delinquent child's conduct. 9052

(G) (1) The department of children and youth shall compile, 9053  
maintain, and update in January and July of each year, a list of 9054  
all agencies, centers, or homes of a type described in division 9055  
(A) (2) or (6) of this section that contains the name of each 9056  
agency, center, or home of that type, the county in which it is 9057  
located, its address and telephone number, and the name of an 9058  
administrative officer or employee of the agency, center, or 9059  
home. 9060

(2) The department of education and workforce shall 9061  
compile, maintain, and update in January and July of each year, 9062  
a list of all boards of education, schools, or programs of a 9063  
type described in division (A) (3), (4), or (5) of this section 9064  
that contains the name of each board of education, school, or 9065  
program of that type, the county in which it is located, its 9066  
address and telephone number, the name of the superintendent of 9067  
the board or of an administrative officer or employee of the 9068  
school or program, and, in relation to a board of education, the 9069  
county or counties in which each of its schools is located and 9070  
the address of each such school. 9071

(3) The ~~department~~ chancellor of higher education shall 9072  
compile, maintain, and update in January and July of each year, 9073  
a list of all institutions of a type described in division (A) 9074  
(7) of this section that contains the name of each such 9075  
institution, the county in which it is located, its address and 9076  
telephone number, and the name of its president or other chief 9077  
administrative officer. 9078

(4) A sheriff required by division (A) or (C) of this 9079  
section, or authorized by division (D) (2) of this section, to 9080  
provide notices regarding an offender or delinquent child, or a 9081  
designee of a sheriff of that type, may request the department 9082  
of children and youth, department of education and workforce, or 9083  
~~department~~ chancellor of higher education, by telephone, in 9084  
person, or by mail, to provide the sheriff or designee with the 9085  
names, addresses, and telephone numbers of the appropriate 9086  
persons and entities to whom the notices described in divisions 9087  
(A) (2) to (7) of this section are to be provided. Upon receipt 9088  
of a request, the department shall provide the requesting 9089  
sheriff or designee with the names, addresses, and telephone 9090  
numbers of the appropriate persons and entities to whom those 9091  
notices are to be provided. 9092

(H) (1) Upon the motion of the offender or the prosecuting 9093  
attorney of the county in which the offender was convicted of or 9094  
pleaded guilty to the sexually oriented offense or child-victim 9095  
oriented offense for which the offender is subject to community 9096  
notification under this section, or upon the motion of the 9097  
sentencing judge or that judge's successor in office, the judge 9098  
may schedule a hearing to determine whether the interests of 9099  
justice would be served by suspending the community notification 9100  
requirement under this section in relation to the offender. The 9101  
judge may dismiss the motion without a hearing but may not issue 9102  
an order suspending the community notification requirement 9103  
without a hearing. At the hearing, all parties are entitled to 9104  
be heard, and the judge shall consider all of the factors set 9105  
forth in division (K) of this section. If, at the conclusion of 9106  
the hearing, the judge finds that the offender has proven by 9107  
clear and convincing evidence that the offender is unlikely to 9108  
commit in the future a sexually oriented offense or a child- 9109



victim oriented offense and if the judge finds that suspending 9110  
the community notification requirement is in the interests of 9111  
justice, the judge may suspend the application of this section 9112  
in relation to the offender. The order shall contain both of 9113  
these findings. 9114

The judge promptly shall serve a copy of the order upon 9115  
the sheriff with whom the offender most recently registered 9116  
under section 2950.04, 2950.041, or 2950.05 of the Revised Code 9117  
and upon the bureau of criminal identification and 9118  
investigation. 9119

An order suspending the community notification requirement 9120  
does not suspend or otherwise alter an offender's duties to 9121  
comply with sections 2950.04, 2950.041, 2950.05, and 2950.06 of 9122  
the Revised Code and does not suspend the victim notification 9123  
requirement under section 2950.10 of the Revised Code. 9124

(2) A prosecuting attorney, a sentencing judge or that 9125  
judge's successor in office, and an offender who is subject to 9126  
the community notification requirement under this section may 9127  
initially make a motion under division (H)(1) of this section 9128  
upon the expiration of twenty years after the offender's duty to 9129  
comply with division (A)(2), (3), or (4) of section 2950.04, 9130  
division (A)(2), (3), or (4) of section 2950.041 and sections 9131  
2950.05 and 2950.06 of the Revised Code begins in relation to 9132  
the offense for which the offender is subject to community 9133  
notification. After the initial making of a motion under 9134  
division (H)(1) of this section, thereafter, the prosecutor, 9135  
judge, and offender may make a subsequent motion under that 9136  
division upon the expiration of five years after the judge has 9137  
entered an order denying the initial motion or the most recent 9138  
motion made under that division. 9139

(3) The offender and the prosecuting attorney have the 9140  
right to appeal an order approving or denying a motion made 9141  
under division (H) (1) of this section. 9142

(4) Divisions (H) (1) to (3) of this section do not apply 9143  
to any of the following types of offender: 9144

(a) A person who is convicted of or pleads guilty to a 9145  
violent sex offense or designated homicide, assault, or 9146  
kidnapping offense and who, in relation to that offense, is 9147  
adjudicated a sexually violent predator; 9148

(b) A person who is convicted of or pleads guilty to a 9149  
sexually oriented offense that is a violation of division (A) (1) 9150  
(b) of section 2907.02 of the Revised Code committed on or after 9151  
January 2, 2007, and either who is sentenced under section 9152  
2971.03 of the Revised Code or upon whom a sentence of life 9153  
without parole is imposed under division (B) of section 2907.02 9154  
of the Revised Code; 9155

(c) A person who is convicted of or pleads guilty to a 9156  
sexually oriented offense that is attempted rape committed on or 9157  
after January 2, 2007, and who also is convicted of or pleads 9158  
guilty to a specification of the type described in section 9159  
2941.1418, 2941.1419, or 2941.1420 of the Revised Code; 9160

(d) A person who is convicted of or pleads guilty to an 9161  
offense described in division (B) (3) (a), (b), (c), or (d) of 9162  
section 2971.03 of the Revised Code and who is sentenced for 9163  
that offense pursuant to that division; 9164

(e) An offender who is in a category specified in division 9165  
(F) (1) (a), (b), or (c) of this section and who, subsequent to 9166  
being subjected to community notification, has pleaded guilty to 9167  
or been convicted of a sexually oriented offense or child-victim 9168

oriented offense. 9169

(I) If a person is convicted of, pleads guilty to, has 9170  
been convicted of, or has pleaded guilty to a sexually oriented 9171  
offense or a child-victim oriented offense or a person is or has 9172  
been adjudicated a delinquent child for committing a sexually 9173  
oriented offense or a child-victim oriented offense and is 9174  
classified a juvenile offender registrant or is an out-of-state 9175  
juvenile offender registrant based on that adjudication, and if 9176  
the offender or delinquent child is not in any category 9177  
specified in division (F) (1) (a), (b), or (c) of this section, 9178  
the sheriff with whom the offender or delinquent child has most 9179  
recently registered under section 2950.04, 2950.041, or 2950.05 9180  
of the Revised Code and the sheriff to whom the offender or 9181  
delinquent child most recently sent a notice of intent to reside 9182  
under section 2950.04 or 2950.041 of the Revised Code, within 9183  
the period of time specified in division (D) of this section, 9184  
shall provide a written notice containing the information set 9185  
forth in division (B) of this section to the executive director 9186  
of the public children services agency that has jurisdiction 9187  
within the specified geographical notification area and that is 9188  
located within the county served by the sheriff. 9189

(J) Each sheriff shall allow a volunteer organization or 9190  
other organization, company, or individual who wishes to receive 9191  
the notice described in division (A) (10) of this section 9192  
regarding a specific offender or delinquent child or notice 9193  
regarding all offenders and delinquent children who are located 9194  
in the specified geographical notification area to notify the 9195  
sheriff by electronic mail or through the sheriff's web site of 9196  
this election. The sheriff shall promptly inform the bureau of 9197  
criminal identification and investigation of these requests in 9198  
accordance with the forwarding procedures adopted by the 9199

attorney general pursuant to section 2950.13 of the Revised 9200  
Code. 9201

(K) In making a determination under division (H) (1) of 9202  
this section as to whether to suspend the community notification 9203  
requirement under this section for an offender, the judge shall 9204  
consider all relevant factors, including, but not limited to, 9205  
all of the following: 9206

(1) The offender's age; 9207

(2) The offender's prior criminal or delinquency record 9208  
regarding all offenses, including, but not limited to, all 9209  
sexually oriented offenses or child-victim oriented offenses; 9210

(3) The age of the victim of the sexually oriented offense 9211  
or child-victim oriented offense the offender committed; 9212

(4) Whether the sexually oriented offense or child-victim 9213  
oriented offense the offender committed involved multiple 9214  
victims; 9215

(5) Whether the offender used drugs or alcohol to impair 9216  
the victim of the sexually oriented offense or child-victim 9217  
oriented offense the offender committed or to prevent the victim 9218  
from resisting; 9219

(6) If the offender previously has been convicted of, 9220  
pleaded guilty to, or been adjudicated a delinquent child for 9221  
committing an act that if committed by an adult would be a 9222  
criminal offense, whether the offender completed any sentence or 9223  
dispositional order imposed for the prior offense or act and, if 9224  
the prior offense or act was a sexually oriented offense or a 9225  
child-victim oriented offense, whether the offender or 9226  
delinquent child participated in available programs for sex 9227  
offenders or child-victim offenders; 9228

(7) Any mental illness or mental disability of the 9229  
offender; 9230

(8) The nature of the offender's sexual conduct, sexual 9231  
contact, or interaction in a sexual context with the victim of 9232  
the sexually oriented offense the offender committed or the 9233  
nature of the offender's interaction in a sexual context with 9234  
the victim of the child-victim oriented offense the offender 9235  
committed, whichever is applicable, and whether the sexual 9236  
conduct, sexual contact, or interaction in a sexual context was 9237  
part of a demonstrated pattern of abuse; 9238

(9) Whether the offender, during the commission of the 9239  
sexually oriented offense or child-victim oriented offense the 9240  
offender committed, displayed cruelty or made one or more 9241  
threats of cruelty; 9242

(10) Any additional behavioral characteristics that 9243  
contribute to the offender's conduct. 9244

(L) As used in this section, "specified geographical 9245  
notification area" means the geographic area or areas within 9246  
which the attorney general, by rule adopted under section 9247  
2950.13 of the Revised Code, requires the notice described in 9248  
division (B) of this section to be given to the persons 9249  
identified in divisions (A) (2) to (8) of this section. 9250

**Sec. 3301.53.** (A) The ~~director of education and workforce~~ 9251  
~~and the~~ department of children and youth shall ~~consult with each~~ 9252  
~~other to~~ formulate and prescribe ~~jointly~~ by rule adopted under 9253  
Chapter 119. of the Revised Code minimum standards to be applied 9254  
to preschool programs operated by school district boards of 9255  
education, county boards of developmental disabilities, 9256  
community schools, or eligible nonpublic schools. The rules 9257

shall include the following: 9258

(1) Standards ensuring that the preschool program is 9259  
located in a safe and convenient facility that accommodates the 9260  
enrollment of the program, is of the quality to support the 9261  
growth and development of the children according to the program 9262  
objectives, and meets the requirements of section 3301.55 of the 9263  
Revised Code; 9264

(2) Standards ensuring that supervision, discipline, and 9265  
programs will be administered according to established 9266  
objectives and procedures; 9267

(3) Standards ensuring that preschool staff members and 9268  
nonteaching employees are recruited, employed, assigned, 9269  
evaluated, and provided in-service education without 9270  
discrimination on the basis of age, color, national origin, 9271  
race, or sex; and that preschool staff members and nonteaching 9272  
employees are assigned responsibilities in accordance with 9273  
written position descriptions commensurate with their training 9274  
and experience; 9275

(4) A requirement that boards of education intending to 9276  
establish a preschool program demonstrate a need for a preschool 9277  
program prior to establishing the program; 9278

(5) Requirements that children participating in preschool 9279  
programs have been immunized to the extent considered 9280  
appropriate by the director of ~~education and workforce~~ children 9281  
and youth to prevent the spread of communicable disease; 9282

(6) Requirements that the parents of preschool children 9283  
complete the emergency medical authorization form specified in 9284  
section 3313.712 of the Revised Code; 9285

(7) The department of education and workforce's rules or 9286

standards for providing special education and related services 9287  
for children with disabilities under section 3323.02 of the 9288  
Revised Code incorporated by reference, as appropriate. 9289

(B) The ~~director of education and workforce and the~~ 9290  
department of children and youth shall ensure that the rules 9291  
adopted under sections 3301.52 to 3301.58 of the Revised Code 9292  
are consistent with and meet or exceed the requirements of 9293  
Chapter 5104. of the Revised Code with regard to child care 9294  
centers that serve preschool children. The ~~directors and the~~ 9295  
department shall review all such rules at least once every five 9296  
years. 9297

(C) The ~~director of education and workforce and the~~ 9298  
department shall adopt rules for school child programs that are 9299  
consistent with and meet or exceed the requirements of the rules 9300  
adopted for child care centers that serve school-age children 9301  
under Chapter 5104. of the Revised Code. 9302

**Sec. 3301.55.** (A) A school district, county board of 9303  
developmental disabilities, community school, or eligible 9304  
nonpublic school operating a preschool program shall house the 9305  
program in buildings that meet the following requirements: 9306

(1) The building is operated by the district, county board 9307  
of developmental disabilities, community school, or eligible 9308  
nonpublic school and has been approved by the division of 9309  
industrial compliance in the department of commerce or a 9310  
certified municipal, township, or county building department for 9311  
the purpose of operating a program for preschool children. Any 9312  
such structure shall be constructed, equipped, repaired, 9313  
altered, and maintained in accordance with applicable provisions 9314  
of Chapters 3781. and 3791. and with rules adopted by the board 9315  
of building standards under Chapter 3781. of the Revised Code 9316

for the safety and sanitation of structures erected for this 9317  
purpose. 9318

(2) The building is in compliance with fire and safety 9319  
laws and regulations as evidenced by reports of annual school 9320  
fire and safety inspections as conducted by appropriate local 9321  
authorities. 9322

(3) The school is in compliance with rules established by 9323  
the department of education and workforce regarding school food 9324  
services. 9325

(4) The facility includes not less than thirty-five square 9326  
feet of indoor space for each child in the program. Safe play 9327  
space, including both indoor and outdoor play space, totaling 9328  
not less than sixty square feet for each child using the space 9329  
at any one time, shall be regularly available and scheduled for 9330  
use. 9331

(5) First aid facilities and space for temporary placement 9332  
or isolation of injured or ill children are provided. 9333

(B) Each school district, county board of developmental 9334  
disabilities, community school, or eligible nonpublic school 9335  
that operates, or proposes to operate, a preschool program shall 9336  
submit to the department of children and youth a building plan 9337  
including all information specified by the department of 9338  
children and youth not later than the first day of September of 9339  
the school year in which the program is to be initiated. The 9340  
department ~~of children and youth~~ shall determine whether the 9341  
buildings meet the requirements of this section and section 9342  
3301.53 of the Revised Code. If the department determines, on 9343  
the basis of the building plan or any other information, that 9344  
the buildings do not meet those requirements, it shall inspect 9345



the buildings. The department shall ~~submit a report to the~~ 9346  
~~director of education and workforce specifying~~ 9347  
aspects of the building that are not in compliance with the 9348  
requirements of this section and section 3301.53 of the Revised 9349  
Code and the time period that will be allowed the district, 9350  
county board of developmental disabilities, or school to meet 9351  
the requirements. 9352

**Section 110.20.** That the existing versions of sections 9353  
2950.11, 3301.53, and 3301.55 of the Revised Code that are 9354  
scheduled to take effect January 1, 2025, are hereby repealed. 9355

**Section 201.10.** All items in this act are hereby 9356  
appropriated as designated out of any moneys in the state 9357  
treasury to the credit of the designated fund. For all operating 9358  
appropriations made in this act, those in the first column are 9359  
for fiscal year 2024 and those in the second column are for 9360  
fiscal year 2025. The operating appropriations made in this act 9361  
are in addition to any other operating appropriations made for 9362  
these fiscal years. 9363

**Section 201.20.** 9364

9365

	1	2	3	4	5
A	DNR DEPARTMENT OF NATURAL RESOURCES				
B	General Revenue Fund				
C	GRF	725459	Buckeye State Tree Nursery	\$1,600,000	\$1,250,000
D	TOTAL GRF General Revenue Fund			\$1,600,000	\$1,250,000

9386

B      General Revenue Fund

C	GRF	195402	Coal Research and Development Program	\$150,000	\$150,000
D	GRF	195405	Minority Business Development	\$9,650,000	\$9,150,000
E	GRF	195406	Helping Ohioans Stay in Their Homes	\$7,000,000	\$4,000,000
F	GRF	195415	Business Development Services	<del>\$7,000,000</del> <u>\$4,000,000</u>	\$4,000,000
G	GRF	195426	Redevelopment Assistance	\$1,065,000	\$1,065,000
H	GRF	195453	Technology Programs and Grants	\$835,000	\$835,000
I	GRF	195454	Small Business and Export Assistance	\$4,000,000	\$4,000,000
J	GRF	195455	Appalachia Assistance	\$6,674,000	\$6,674,000
K	GRF	195497	CDBG Operating Match	\$1,400,000	\$1,400,000
L	GRF	195499	BSD Federal Programs Match	\$13,274,000	\$13,274,000
M	GRF	195503	Local Development Projects	\$62,615,000	\$3,500,000
N	GRF	195537	Ohio-Israel Agricultural Initiative	\$250,000	\$250,000

O	GRF	195553	Industry Sector Partnerships	\$5,000,000	\$5,000,000
P	GRF	195556	TechCred Program	\$25,200,000	\$25,200,000
Q	GRF	195901	Coal Research and Development General Obligation Bond Debt Service	\$5,732,500	\$4,042,500
R	GRF	195905	Third Frontier Research and Development General Obligation Bond Debt Service	\$47,800,000	\$36,500,000
S	TOTAL GRF General Revenue Fund			\$194,645,500	\$119,040,500
T	Dedicated Purpose Fund Group				
U	4500	195624	Minority Business Bonding Program Administration	\$100,000	\$100,000
V	4510	195649	Business Assistance Programs	\$3,000,000	\$3,000,000
W	4F20	195639	State Special Projects	\$150,000	\$150,000
X	4F20	195655	Workforce Development Programs	\$1,175,000	\$1,175,000
Y	4F20	195699	Utility Community Assistance	\$750,000	\$750,000

Z	4W10	195646	Minority Business Enterprise Loan	\$5,000,000	\$5,000,000
AA	5AI1	1956G9	Broadband Pole Replacement and Undergrounding Program	\$50,000,000	\$0
AB	5AO0	1956H2	One Time Priority Projects	\$34,815,000	\$20,375,000
AC	5AP1	1956H3	Welcome Home Ohio Program	\$50,000,000	\$50,000,000
AD	5CV3	1956A1	Water and Sewer Quality Program	\$124,000,000	\$0
AE	5CV3	1956H4	County and Independent Fairs Grant	\$10,000,000	\$0
AF	5JR0	195635	Tax Incentives Operating	\$1,000,000	\$1,000,000
AG	5KP0	195645	Historic Rehabilitation Operating	\$1,300,000	\$1,300,000
AH	5M40	195659	Low Income Energy Assistance (USF)	\$325,000,000	\$325,000,000
AI	5M50	195660	Advanced Energy Loan Programs	\$8,925,000	\$8,925,000
AJ	5MH0	195644	SiteOhio Administration	\$5,000	\$5,000

AK	5MJ0	195683	TourismOhio Administration	\$7,500,000	\$7,500,000
AL	5UL0	195627	Brownfields Revolving Loan Program	\$1,695,000	\$1,695,000
AM	5UY0	195496	Sports Events Grants	\$10,000,000	\$0
AN	5W60	195691	International Trade Cooperative Projects	\$50,000	\$50,000
AO	5XH0	195632	Women Owned Business Loans	\$5,000,000	\$5,000,000
AP	5XH0	195694	Micro-Loan	\$2,500,000	\$2,500,000
AQ	5XM0	195576	All Ohio Future Fund	\$40,000,000	\$0
AR	5XX0	195408	Meat Processing Investment Program	\$14,000,000	\$0
AS	5YE0	1956A2	Brownfield Remediation	\$175,000,000	\$175,000,000
AT	5YF0	1956A3	Demolition and Site Revitalization	\$150,000,000	\$0
AU	5ZK0	1956F8	Innovation Hubs	\$125,000,000	\$0
AV	6170	195654	Volume Cap Administration	\$40,000	\$40,000
AW	6460	195638	Low- and Moderate- Income Housing Programs	\$65,000,000	\$65,000,000

AX	TOTAL DPF Dedicated Purpose Fund Group			\$1,211,005,000	\$673,565,000
AY	Internal Service Activity Fund Group				
AZ	1350	195684	Development Operations	\$16,922,815	\$17,112,847
BA	6850	195636	Development Services Reimbursable Expenditures	\$125,000	\$125,000
BB	TOTAL ISA Internal Service Activity Fund Group			\$17,047,815	\$17,237,847
BC	Facilities Establishment Fund Group				
BD	4Z60	195647	Rural Industrial Park Loan	\$15,000,000	\$15,000,000
BE	5S90	195628	Capital Access Loan Program	\$2,500,000	\$2,500,000
BF	7009	195664	Innovation Ohio	\$5,000,000	\$5,000,000
BG	7010	195665	Research and Development	\$5,000,000	\$5,000,000
BH	7037	195615	Facilities Establishment	\$10,000,000	\$10,000,000
BI	TOTAL FCE Facilities Establishment Fund Group			\$37,500,000	\$37,500,000
BJ	Bond Research and Development Fund Group				

BK	7011	195686	Third Frontier Tax Exempt - Operating	\$1,000,000	\$1,000,000
BL	7011	195687	Third Frontier Research and Development Projects	\$2,000,000	\$2,000,000
BM	7014	195620	Third Frontier Taxable - Operating	\$1,710,000	\$1,710,000
BN	7014	195692	Research and Development Taxable Bond Projects	\$20,000,000	\$20,000,000
BO	TOTAL BRD Bond Research and Development Fund Group			\$24,710,000	\$24,710,000
BP	Federal Fund Group				
BQ	3080	195580	Energy Efficiency and Conservation Block Grant Program	\$3,130,030	\$0
BR	3080	195581	Energy Efficiency Revolving Loan Fund Capitalization Grant	\$3,202,320	\$0
BS	3080	195602	Appalachian Regional Commission	\$5,750,000	\$5,750,000
BT	3080	195603	Housing Assistance Programs	\$12,575,000	\$12,575,000
BU	3080	195609	Small Business	\$5,550,000	\$5,550,000



			Administration Grants		
BV	3080	195618	Energy Grants	\$20,000,000	\$0
BW	3080	195670	Home Weatherization Program	\$102,000,000	\$102,000,000
BX	3080	195672	Manufacturing Extension Partnership	\$6,600,000	\$6,600,000
BY	3080	195675	Procurement Technical Assistance	\$1,300,000	\$1,300,000
BZ	3080	195696	State Trade and Export Promotion	\$1,000,000	\$1,000,000
CA	3350	195610	Energy Programs	\$350,000	\$350,000
CB	3AE0	195643	Workforce Development Initiatives	\$2,000,000	\$2,000,000
CC	3FJ0	195626	Small Business Capital Access and Collateral Enhancement Program	\$8,000,000	\$8,000,000
CD	3IC0	1956D9	Growth Capital Fund	\$53,431,176	\$0
CE	3IC0	1956E1	Early-Stage Focus Fund	\$26,156,936	\$0
CF	3IC0	1956E2	Certified Development Financial Institution Loan Participation	\$32,571,614	\$0
CG	3IC0	1956E3	Collateral Enhancement	\$17,747,554	\$0

			Program			
CH	3IF0	1956E4	Broadband Equity, Access, and Deployment (BEAD) Program	\$105,000,000		\$0
CI	3IF0	1956E5	Broadband Digital Equity Acts Program	\$1,000,000	\$30,000,000	
CJ	3IM0	195582	Home-Owner Managing Energy Savings Rebate Program	\$124,875,180		\$0
CK	3IM0	195583	High-Efficiency Electric Home Rebate Program	\$124,150,970		\$0
CL	3K80	195613	Community Development Block Grant	\$62,975,000	\$62,975,000	
CM	3K90	195611	Home Energy Assistance Block Grant	\$165,000,000	\$165,000,000	
CN	3K90	195614	HEAP Weatherization	\$40,000,000	\$40,000,000	
CO	3L00	195612	Community Services Block Grant	\$29,000,000	\$29,000,000	
CP	3V10	195601	HOME Program	\$62,975,000	\$62,975,000	
CQ	TOTAL	FED	Federal Fund Group	\$1,016,340,780	\$535,075,000	
CR	TOTAL	ALL	BUDGET FUND GROUPS	\$2,501,249,095	\$1,407,128,347	

9388

	1	2	3	4	5
A			PUB OHIO PUBLIC DEFENDER COMMISSION		
B			General Revenue Fund		
C	GRF	019401	State Legal Defense Services	\$9,816,000	\$11,437,000
D	GRF	019501	County Reimbursement	\$166,096,000	\$171,912,000
E			TOTAL GRF General Revenue Fund	\$175,912,000	\$183,349,000
F			Dedicated Purpose Fund Group		
G	1010	019607	Juvenile Legal Assistance	\$205,000	\$205,000
H	4060	019603	Training and Publications	\$75,000	\$75,000
I	4070	019604	County Representation	\$375,000	\$375,000
J	4080	019605	Client Payments	\$800,000	\$800,000
K	4N90	019613	Gifts and Grants	\$13,400	\$13,400
L	5740	019606	Civil Legal Aid	\$30,000,000	\$28,000,000
M	5CX0	019617	Civil Case Filing Fee	\$620,000	\$620,000
N	5DY0	019618	Indigent Defense Support - County Share	\$23,904,000	\$23,904,000
O	5DY0	019619	Indigent Defense Support - State Office	\$6,000,000	\$6,000,000

P	TOTAL DPF Dedicated Purpose Fund Group	\$61,992,400	\$59,992,400
Q	Federal Fund Group		
R	3S80 019608 Federal Representation	\$38,300	\$38,300
S	TOTAL FED Federal Fund Group	\$38,300	\$38,300
T	TOTAL ALL BUDGET FUND GROUPS	\$237,942,700	\$243,379,700

STATE LEGAL DEFENSE SERVICES 9389

Of the foregoing appropriation item 019401, State Legal 9390  
Defense Services, up to \$50,000 in each fiscal year, shall be 9391  
used by the Ohio Public Defender to provide legal training 9392  
programs at no cost for private appointed counsel who represent 9393  
at least one indigent defendant at no cost, and for state and 9394  
county public defenders and attorneys who contract with the Ohio 9395  
Public Defender to provide indigent defense services. 9396

INDIGENT DEFENSE SUPPORT 9397

The foregoing appropriation item 019501, County 9398  
Reimbursement, shall be used to reimburse counties for the costs 9399  
of operating county public defender offices, joint county public 9400  
defender offices and county appointed counsel systems, the 9401  
counties' costs and expenses of conducting the defense in 9402  
capital cases, the counties' costs and expenses of appointed 9403  
counsel covered by section 2941.51 of the Revised Code ~~at an~~ 9404  
~~hourly rate not to exceed \$75 per hour~~, and the costs and 9405  
expenses of contracting with the state public defender or with 9406  
any nonprofit organization to provide legal representation to 9407  
indigent persons. The counties' costs and expenses of appointed 9408  
counsel covered by section 2941.51 of the Revised Code shall be 9409

reimbursed at an hourly rate not to exceed \$75 per hour, except 9410  
that the counties' costs and expenses of conducting the defense 9411  
in capital cases shall be reimbursed at an hourly rate not to 9412  
exceed \$140 per hour. The intent of the General Assembly is to 9413  
stabilize costs while allowing the task force to study indigent 9414  
defense established in H.B. 150 of the 134th General Assembly to 9415  
issue its report. 9416

CASH TRANSFER FROM THE GENERAL REVENUE FUND TO THE LEGAL 9417  
AID FUND 9418

On July 1 of each fiscal year, or as soon as possible 9419  
thereafter, the Director of Budget and Management shall transfer 9420  
\$1,000,000 cash from the General Revenue Fund to the Legal Aid 9421  
Fund (Fund 5740). The transferred cash shall be distributed by 9422  
the Ohio Access to Justice Foundation to Ohio's civil legal aid 9423  
societies as follows: \$500,000 in each fiscal year for the sole 9424  
purpose of providing legal services for economically 9425  
disadvantaged individuals and families seeking assistance with 9426  
legal issues arising as a result of substance abuse disorders, 9427  
and \$250,000 in each fiscal year for the sole purpose of 9428  
providing legal services for veterans. None of the funds shall 9429  
be used for administrative costs, including, but not limited to, 9430  
salaries, benefits, or travel reimbursements. 9431

FEDERAL REPRESENTATION 9432

The foregoing appropriation item 019608, Federal 9433  
Representation, shall be used to support representation provided 9434  
by the Ohio Public Defender in federal court cases. 9435

**Sec. 381.410.** PROGRAM AND PROJECT SUPPORT 9436

(A) Of the foregoing appropriation item 235533, Program 9437  
and Project Support, \$1,000,000 in each fiscal year shall be 9438

used to support the Ohio Aerospace Institute's Space Grant Consortium. 9439  
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(B) Of the foregoing appropriation item 235533, Program 9441  
and Project Support, \$400,000 in each fiscal year shall be used 9442  
by the Chancellor of Higher Education to support the development 9443  
and implementation of an apprenticeship program administered 9444  
through the Manufacturing Advocacy and Growth Network's (MAGNET) 9445  
Early College Early Career Program. The apprenticeship program 9446  
shall place high school students in a participating local 9447  
private business that will employ the student and provide the 9448  
training necessary for the student to earn a technical 9449  
certification in Computer Integrated Manufacturing (CIM), 9450  
machining, or welding. 9451

(C) Of the foregoing appropriation item 235533, Program 9452  
and Project Support, \$250,000 in each fiscal year shall be used 9453  
by the Chancellor of Higher Education to support the expansion 9454  
of unmanned aviation STEM pilot programs in Clark County and at 9455  
Midview High School JROTC in Grafton. 9456

(D) Of the foregoing appropriation item 235533, Program 9457  
and Project Support, \$500,000 in fiscal year 2024 shall be 9458  
allocated to support the Ashland University Military and 9459  
Veterans Resource Center Project. 9460

(E) Of the foregoing appropriation item 235533, Program 9461  
and Project Support, \$250,000 in each fiscal year shall be used 9462  
to support the Clearance Ready Program at Wright State 9463  
University. 9464

(F) Of the foregoing appropriation item 235533, Program 9465  
and Project Support, \$1,550,000 in fiscal year 2024 shall be 9466  
used to support the IT Workforce Accelerator Training Center at 9467

Youngstown State University. 9468

(G) Of the foregoing appropriation item 235533, Program 9469  
and Project Support, \$300,000 in each fiscal year shall be used 9470  
by the Chancellor of Higher Education to award competitive 9471  
grants to state institutions of higher education, in 9472  
collaboration with community centers, summer camps, or chartered 9473  
nonpublic schools, to provide certificate courses for high 9474  
school students and adults. The Chancellor shall establish 9475  
procedures and criteria for awarding the grants, except that the 9476  
Chancellor shall give preference in determining awards to 9477  
institutions that have already formed such partnerships. 9478

(H) (1) Of the foregoing appropriation item 235533, Program 9479  
and Project Support, \$250,000 in each fiscal year shall be used 9480  
by the Chancellor of Higher Education, in collaboration with the 9481  
Ohio State University Cooperative Extension Services and Central 9482  
State University Cooperative Extension Services, to establish 9483  
the Urban Farmer Youth Initiative Pilot Program to provide 9484  
relevant programming and support with regard to farming and 9485  
agriculture to young people between the ages of six to eighteen 9486  
living in urban areas. 9487

(2) The pilot program shall operate for fiscal years 2024 9488  
and 2025 and offer programming in at least two, but not more 9489  
than four, counties. 9490

(3) (a) The Chancellor and the Ohio State University 9491  
Cooperative Extension Services and Central State University 9492  
Cooperative Extension Services may do both of the following: 9493

(i) Use up to fifteen per cent of the amount appropriated 9494  
for fiscal year 2024 for the pilot program to develop and 9495  
establish the pilot program; 9496

(ii) Partner with local entities to deliver programming 9497  
for the pilot program. The Chancellor and the extension services 9498  
may pay entities for services with funds appropriated for this 9499  
program. 9500

(b) Any appropriated funds may also be used to support 9501  
existing agricultural organizations to help expand programming 9502  
to include young people living in urban areas. 9503

(I) Of the foregoing appropriation item 235533, Program 9504  
and Project Support, \$100,000 in each fiscal year shall be 9505  
distributed to S.U.C.C.E.S.S. for Autism to administer an 9506  
interprofessional collaborative pilot program for the purpose of 9507  
training professionals in The S.U.C.C.E.S.S. Approach, a 9508  
transdisciplinary neurodevelopmental model to assess, educate, 9509  
and treat children and adults with autism. 9510

(J) Of the foregoing appropriation item 235533, Program 9511  
and Project Support, \$5,000,000 in each fiscal year shall be 9512  
distributed to The Ohio State University to support the Salmon 9513  
P. Chase Center for Civics, Culture, and Society established 9514  
under section 3335.39 of the Revised Code. 9515

(K) Of the foregoing appropriation item 235533, Program 9516  
and Project Support, \$1,000,000 in each fiscal year shall be 9517  
distributed to the University of Toledo to support the Institute 9518  
of American Constitutional Thought and Leadership established 9519  
under section 3364.07 of the Revised Code. 9520

(L) Of the foregoing appropriation item 235533, Program 9521  
and Project Support, \$200,000 in each fiscal year shall be used 9522  
to support the University of Dayton Statehouse Civic Scholars 9523  
Program. 9524

(M) Of the foregoing appropriation item 235533, Program 9525



and Project Support, \$100,000 in each fiscal year shall be 9526  
allocated to support the Kent State University Rising Scholars 9527  
Program. 9528

(N) Of the foregoing appropriation item, 235533, Program 9529  
and Project Support, up to \$150,000 in fiscal year 2024 and up 9530  
to \$250,000 in fiscal year 2025 shall be used to support The 9531  
Ohio State University East Side Dental Clinic. 9532

(O) Of the foregoing appropriation item 235533, Program 9533  
and Project Support, \$2,000,000 in each fiscal year shall be 9534  
distributed to Miami University to support the center for 9535  
civics, culture, and society established under section 3339.06 9536  
of the Revised Code. 9537

(P) Of the foregoing appropriation item 235533, Program 9538  
and Project Support, \$2,000,000 in each fiscal year shall be 9539  
distributed to Cleveland State University to support the center 9540  
for civics, culture, and society established under section 9541  
3344.07 of the Revised Code. 9542

(Q) Of the foregoing appropriation item 235533, Program 9543  
and Project Support, \$2,000,000 in each fiscal year shall be 9544  
distributed to ~~the Wright State University of Cincinnati~~ to 9545  
support the center for civics, culture, and ~~society workforce~~ 9546  
~~development~~ established under section ~~3361.06~~ 3352.16 of the 9547  
Revised Code. 9548

(R) Of the foregoing appropriation item 235533, Program 9549  
and Project Support, \$500,000 in fiscal year 2024 shall be 9550  
distributed to the Ashland University Center for Addictions 9551  
Project. 9552

**Section 601.20.** That existing Sections 130.113, 259.10, 9553  
371.10, and 381.410 of H.B. 33 of the 135th General Assembly are 9554

hereby repealed.

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**Section 601.30.** That Section 5 of H.B. 554 of the 134th  
General Assembly (as amended by H.B. 33 of the 135th General  
Assembly) be amended to read as follows:

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**Sec. 5.** (A) This section applies to a community school  
described in Section 16 of H.B. 583 of the 134th General  
Assembly and to any other community school that is operated by a  
management company that operates a community school subject to  
that section.

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(B) Notwithstanding division (H) of section 3314.08 of the  
Revised Code, a community school established under Chapter 3314.  
of the Revised Code and to which this section applies may report  
to the Department of Education and Workforce the number of  
students enrolled in the community school on a full-time  
equivalent basis for the 2022-2023, 2023-2024, and 2024-2025  
school years using the lesser of the following:

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(1) The maximum full-time equivalency for the portion of  
the school year for which the student is enrolled in the school;

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(2) The sum of one-sixth of the full-time equivalency  
based on attendance for the portion of the school year for which  
the student is enrolled in the school and one-sixth the full-  
time equivalency based on each credit of instruction earned  
during the enrollment period, not to exceed five credits.

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(C) (1) The Department of Education and Workforce shall  
complete a review of each community school that reports the  
full-time equivalency of students under division (B) of this  
section in accordance with division (K) of section 3314.08 of  
the Revised Code.

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(2) If the Department determines a school has been

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overpaid based on a review completed under division (C) (1) of 9584  
this section, it shall require a repayment of the overpaid funds 9585  
and may require the school to establish a plan to improve the 9586  
reporting of enrollment. 9587

(D) Notwithstanding any provision to the contrary in the 9588  
Revised Code or the Administrative Code, for purposes of 9589  
reporting attendance and meeting minimum school year 9590  
requirements under sections 3313.48 and 3314.03 of the Revised 9591  
Code, a community school to which this section applies may 9592  
report attendance to the Department of Education and Workforce 9593  
consistent with the attendance policy approved by the governing 9594  
authority of the school. 9595

**Section 601.40.** That existing Section 5 of H.B. 554 of the 9596  
134th General Assembly (as amended by H.B. 33 of the 135th 9597  
General Assembly) is hereby repealed. 9598

**Section 601.50.** That Section 270.14 of H.B. 45 of the 9599  
134th General Assembly be amended to read as follows: 9600

**Sec. 270.14.** In FY 2023, \$15,000,000 of the enhanced 9601  
federal medical assistance percentage, enacted as a result of 9602  
the COVID-19 pandemic, in Section 6008 of the "Families First 9603  
Coronavirus Response Act," Pub. L. No. 116-127, shall be used to 9604  
fund the one-time payment to each freestanding dialysis center, 9605  
from GRF appropriation item 651525, Medicaid Health Care 9606  
Services, in the manner in which the one-time payment is 9607  
established in Section 751.20 of this act. 9608

An amount equal to the unexpended, unencumbered balance of 9609  
the amount allocated in this section, at the end of fiscal year 9610  
2023, is hereby reappropriated to the Department of Medicaid for 9611  
the same purpose in fiscal year 2024. 9612

An amount equal to the unexpended, unencumbered balance of 9613  
the amount allocated in this section, at the end of fiscal year 9614  
2024, is hereby reappropriated to the Department of Medicaid for 9615  
the same purpose in fiscal year 2025. 9616

**Section 601.60.** That existing Section 270.14 of H.B. 45 of 9617  
the 134th General Assembly is hereby repealed. 9618

**Section 733.10.** The versions of sections 3325.06, 3325.07, 9619  
3325.071, and 3325.09 of the Revised Code that took effect 9620  
October 3, 2023, are presented below without amendment to 9621  
confirm the General Assembly's intent in amending those sections 9622  
in H.B. 33 of the 135th General Assembly, and the versions 9623  
presented below are the versions that took effect on October 3, 9624  
2023: 9625

**Sec. 3325.06.** (A) Ohio deaf and blind education services 9626  
shall institute and establish a program of education to train 9627  
parents of deaf or hard of hearing children of preschool age. 9628  
The object and purpose of the educational program shall be to 9629  
aid and assist the parents of deaf or hard of hearing children 9630  
of preschool age in affording to the children the means of 9631  
optimum communicational facilities. 9632

(B) Ohio deaf and blind education services shall institute 9633  
and establish a program of education to train and assist parents 9634  
of blind or visually impaired children of preschool age. The 9635  
object and purpose of the educational program shall be to enable 9636  
the parents of blind or visually impaired children of preschool 9637  
age to provide their children with learning experiences that 9638  
develop early literacy, communication, mobility, and daily 9639  
living skills so the children can function independently in 9640  
their living environments. 9641

**Sec. 3325.07.** Ohio deaf and blind education services in 9642  
carrying out this section and division (A) of section 3325.06 of 9643  
the Revised Code shall, insofar as practicable, plan, present, 9644  
and carry into effect an educational program by means of any of 9645  
the following methods of instruction: 9646

(A) Classes for parents of deaf or hard of hearing 9647  
children of preschool age; 9648

(B) A preschool where parent and child may enter the 9649  
preschool as a unit; 9650

(C) Correspondence course; 9651

(D) Personal consultations and interviews; 9652

(E) Child care or child development courses; 9653

(F) Summer enrichment courses; 9654

(G) By such other means or methods as the superintendent 9655  
of Ohio deaf and blind education services deems advisable that 9656  
would permit a deaf or hard of hearing child of preschool age to 9657  
build communication skills at an early age. 9658

The superintendent may allow children who are not deaf or 9659  
hard of hearing to participate in the methods of instruction 9660  
described in divisions (A) to (G) of this section as a means to 9661  
assist deaf or hard of hearing children to build communication 9662  
skills. The superintendent shall establish policies and 9663  
procedures regarding the participation of children who are not 9664  
deaf or hard of hearing. 9665

The superintendent may establish reasonable fees for 9666  
participation in the methods of instruction described in 9667  
divisions (A) to (G) of this section to defray the costs of 9668  
carrying them out. The superintendent shall determine the manner 9669

by which any such fees shall be collected. All fees shall be 9670  
deposited in the even start fees and gifts fund, which is hereby 9671  
created in the state treasury. The money in the fund shall be 9672  
used to implement this section. 9673

**Sec. 3325.071.** Ohio deaf and blind education services in 9674  
carrying out this section and division (B) of section 3325.06 of 9675  
the Revised Code shall, insofar as practicable, plan, present, 9676  
and carry into effect an educational program by means of any of 9677  
the following methods of instruction: 9678

(A) Classes for parents of children of preschool age whose 9679  
disabilities are visual impairments, independently or in 9680  
cooperation with community agencies; 9681

(B) A preschool where a parent and child may enter the 9682  
preschool as a unit; 9683

(C) Correspondence course; 9684

(D) Personal consultations and interviews; 9685

(E) Child care or child development courses for children 9686  
and parents; 9687

(F) Summer enrichment courses; 9688

(G) By such other means or methods as the superintendent 9689  
of Ohio deaf and blind education services deems advisable that 9690  
would permit a child of preschool age whose disability is a 9691  
visual impairment to build communication skills and develop 9692  
literacy, mobility, and independence at an early age. 9693

The superintendent may allow children who do not have 9694  
disabilities that are visual impairments to participate in the 9695  
methods of instruction described in divisions (A) to (G) of this 9696  
section so that children of preschool age whose disabilities are 9697

visual impairments are able to learn alongside their peers while 9698  
receiving specialized instruction that is based on early 9699  
learning and development strategies. The superintendent shall 9700  
establish policies and procedures regarding the participation of 9701  
children who do not have disabilities that are visual 9702  
impairments. 9703

The superintendent may establish reasonable fees for 9704  
participation in the methods of instruction described in 9705  
divisions (A) to (G) of this section to defray the costs of 9706  
carrying them out. The superintendent shall determine the manner 9707  
by which any such fees shall be collected. All fees shall be 9708  
deposited in the state school for the blind even start fees and 9709  
gifts fund, which is hereby created in the state treasury. The 9710  
money in the fund shall be used to implement this section. 9711

**Sec. 3325.09.** (A) Ohio deaf and blind education services 9712  
shall institute and establish career-technical education and 9713  
work training programs for secondary and post-secondary students 9714  
who are blind, visually impaired, deaf, hard of hearing, or 9715  
deafblind. These programs shall develop communication, mobility, 9716  
and work skills and assist students in becoming productive 9717  
members of society so that they can contribute to their 9718  
communities and living environments. 9719

(B) Ohio deaf and blind education services may use any 9720  
gifts, donations, or bequests it receives under section 3325.10 9721  
or 3325.15 of the Revised Code for one or more of the following 9722  
purposes that are related to career-technical and work training 9723  
programs for secondary and post-secondary students who are 9724  
blind, visually impaired, deaf, hard of hearing, or deafblind: 9725

(1) Room and board; 9726

(2) Training in mobility and orientation;	9727
(3) Activities that teach daily living skills;	9728
(4) Rehabilitation technology;	9729
(5) Activities that teach group and individual social and interpersonal skills;	9730 9731
(6) Work placement in the community by the school or a community agency;	9732 9733
(7) Transportation to and from work sites or locations of community interaction;	9734 9735
(8) Supervision and management of programs and services.	9736
(C) For the purposes of division (B) of this section, Ohio deaf and blind education services shall use funds received under section 3325.10 or 3325.15 of the Revised Code only for the school for which the funds were designated.	9737 9738 9739 9740
<b>Section 733.20.</b> The version of section 3301.58 of the Revised Code that is scheduled to take effect January 1, 2025, is presented below without amendment to confirm the General Assembly's intent in amending that section in H.B. 33 of the 135th General Assembly, and the version presented below is the version that takes effect on January 1, 2025:	9741 9742 9743 9744 9745 9746
<b>Sec. 3301.58.</b> (A) The department of children and youth is responsible for the licensing of preschool programs and school child programs and for the enforcement of sections 3301.52 to 3301.59 of the Revised Code and of any rules adopted under those sections. No school district board of education, county board of developmental disabilities, community school, or eligible nonpublic school shall operate, establish, manage, conduct, or maintain a preschool program without a license issued under this	9747 9748 9749 9750 9751 9752 9753 9754



section. A school district board of education, county board of 9755  
developmental disabilities, community school, authorized private 9756  
before and after school care program, or eligible nonpublic 9757  
school may obtain a license under this section for a school 9758  
child program. The school district board of education, county 9759  
board of developmental disabilities, community school, or 9760  
eligible nonpublic school shall post the license for each 9761  
preschool program and licensed school child program it operates, 9762  
establishes, manages, conducts, or maintains in a conspicuous 9763  
place in the preschool program or licensed school child program 9764  
that is accessible to parents, custodians, or guardians and 9765  
employees and staff members of the program at all times when the 9766  
program is in operation. 9767

(B) Any school district board of education, county board 9768  
of developmental disabilities, community school, or eligible 9769  
nonpublic school that desires to operate, establish, manage, 9770  
conduct, or maintain a preschool program shall apply to the 9771  
department of children and youth for a license on a form that 9772  
the department shall prescribe by rule. Any school district 9773  
board of education, county board of developmental disabilities, 9774  
community school, authorized private before and after school 9775  
care program, or eligible nonpublic school that desires to 9776  
obtain a license for a school child program shall apply to the 9777  
department for a license on a form that the department shall 9778  
prescribe by rule. The department shall provide at no charge to 9779  
each applicant for a license under this section a copy of the 9780  
requirements under sections 3301.52 to 3301.59 of the Revised 9781  
Code and any rules adopted under those sections. The department 9782  
may establish application fees by rule adopted under Chapter 9783  
119. of the Revised Code, and all applicants for a license shall 9784  
pay any fee established by the department at the time of making 9785

an application for a license. All fees collected pursuant to 9786  
this section shall be paid into the state treasury to the credit 9787  
of the general revenue fund. 9788

(C) Upon the filing of an application for a license, the 9789  
department of children and youth shall investigate and inspect 9790  
the preschool program or school child program to determine the 9791  
license capacity for each age category of children of the 9792  
program and to determine whether the program complies with 9793  
sections 3301.52 to 3301.59 of the Revised Code and any rules 9794  
adopted under those sections. When, after investigation and 9795  
inspection, the department is satisfied that sections 3301.52 to 9796  
3301.59 of the Revised Code and any rules adopted under those 9797  
sections are complied with by the applicant, the department 9798  
shall issue the program a provisional license as soon as 9799  
practicable in the form and manner prescribed by the rules of 9800  
the department. The provisional license shall be valid for one 9801  
year from the date of issuance unless revoked. 9802

(D) The department of children and youth shall investigate 9803  
and inspect a preschool program or school child program that has 9804  
been issued a provisional license at least once during operation 9805  
under the provisional license. If, after the investigation and 9806  
inspection, the department determines that the requirements of 9807  
sections 3301.52 to 3301.59 of the Revised Code and any rules 9808  
adopted under those sections are met by the provisional 9809  
licensee, the department shall issue the program a license. The 9810  
license shall remain valid unless revoked or the program ceases 9811  
operations. 9812

(E) The department of children and youth annually shall 9813  
investigate and inspect each preschool program or school child 9814  
program licensed under division (D) of this section to determine 9815

if the requirements of sections 3301.52 to 3301.59 of the 9816  
Revised Code and any rules adopted under those sections are met 9817  
by the program, and shall notify the program of the results. 9818

(F) The license or provisional license shall state the 9819  
name of the school district board of education, county board of 9820  
developmental disabilities, community school, authorized private 9821  
before and after school care program, or eligible nonpublic 9822  
school that operates the preschool program or school child 9823  
program and the license capacity of the program. 9824

(G) The department of children and youth may revoke the 9825  
license of any preschool program or school child program that is 9826  
not in compliance with the requirements of sections 3301.52 to 9827  
3301.59 of the Revised Code and any rules adopted under those 9828  
sections. 9829

(H) If the department of children and youth revokes a 9830  
license, the department shall not issue a license to the program 9831  
within two years from the date of the revocation. All actions of 9832  
the department with respect to licensing preschool programs and 9833  
school child programs shall be in accordance with Chapter 119. 9834  
of the Revised Code. 9835

**Section 733.30.** The versions of sections 3325.06, 3325.07, 9836  
and 5104.02 of the Revised Code that are scheduled to take 9837  
effect January 1, 2025, are presented below without amendment to 9838  
confirm the General Assembly's intent in amending those sections 9839  
in H.B. 33 of the 135th General Assembly, and the versions 9840  
presented below are the versions that take effect on January 1, 9841  
2025: 9842

**Sec. 3325.06.** (A) Ohio deaf and blind education services, 9843  
in consultation with the department of children and youth, shall 9844

institute and establish a program of education to train parents 9845  
of deaf or hard of hearing children of preschool age. The object 9846  
and purpose of the educational program shall be to aid and 9847  
assist the parents of deaf or hard of hearing children of 9848  
preschool age in affording to the children the means of optimum 9849  
communicational facilities. 9850

(B) Ohio deaf and blind education services, in 9851  
consultation with the department of children and youth, shall 9852  
institute and establish a program of education to train and 9853  
assist parents of blind or visually impaired children of 9854  
preschool age. The object and purpose of the educational program 9855  
shall be to enable the parents of blind or visually impaired 9856  
children of preschool age to provide their children with 9857  
learning experiences that develop early literacy, communication, 9858  
mobility, and daily living skills so the children can function 9859  
independently in their living environments. 9860

**Sec. 3325.07.** Ohio deaf and blind education services, in 9861  
consultation with the department of children and youth, in 9862  
carrying out this section and division (A) of section 3325.06 of 9863  
the Revised Code shall, insofar as practicable, plan, present, 9864  
and carry into effect an educational program by means of any of 9865  
the following methods of instruction: 9866

(A) Classes for parents of deaf or hard of hearing 9867  
children of preschool age; 9868

(B) A preschool where parent and child may enter the 9869  
preschool as a unit; 9870

(C) Correspondence course; 9871

(D) Personal consultations and interviews; 9872

(E) Child care or child development courses; 9873

(F) Summer enrichment courses; 9874

(G) By such other means or methods as the superintendent 9875  
of Ohio deaf and blind education services deems advisable that 9876  
would permit a deaf or hard of hearing child of preschool age to 9877  
build communication skills at an early age. 9878

The superintendent may allow children who are not deaf or 9879  
hard of hearing to participate in the methods of instruction 9880  
described in divisions (A) to (G) of this section as a means to 9881  
assist deaf or hard of hearing children to build communication 9882  
skills. The superintendent shall establish policies and 9883  
procedures regarding the participation of children who are not 9884  
deaf or hard of hearing. 9885

The superintendent may establish reasonable fees for 9886  
participation in the methods of instruction described in 9887  
divisions (A) to (G) of this section to defray the costs of 9888  
carrying them out. The superintendent shall determine the manner 9889  
by which any such fees shall be collected. All fees shall be 9890  
deposited in the even start fees and gifts fund, which is hereby 9891  
created in the state treasury. The money in the fund shall be 9892  
used to implement this section. 9893

**Sec. 5104.02.** (A) The director of children and youth is 9894  
responsible for licensing child care centers, type A family 9895  
child care homes, and type B family child care homes. Each 9896  
entity operating a head start program shall meet the criteria 9897  
for, and be licensed as, a child care center. The director is 9898  
responsible for the enforcement of this chapter and of rules 9899  
promulgated pursuant to this chapter. 9900

No person, firm, organization, institution, or agency 9901  
shall operate, establish, manage, conduct, or maintain a child 9902

care center or type A family child care home without a license 9903  
issued under section 5104.03 of the Revised Code. The current 9904  
license shall be posted in the center or home in a conspicuous 9905  
place that is accessible to parents, custodians, or guardians 9906  
and employees of the center or home at all times when the center 9907  
or home is in operation. 9908

(B) A person, firm, institution, organization, or agency 9909  
operating any of the following programs is exempt from the 9910  
requirements of this chapter: 9911

(1) A program caring for children that operates for two 9912  
consecutive weeks or less and not more than six weeks total in 9913  
each calendar year; 9914

(2) Caring for children in places of worship during 9915  
religious activities while at least one parent, guardian, or 9916  
custodian of each child is participating in such activities and 9917  
is readily available; 9918

(3) Supervised training, instruction, or activities of 9919  
children in specific areas, including, but not limited to: art; 9920  
drama; dance; music; athletic skills or sports; computers; or an 9921  
educational subject conducted on an organized or periodic basis 9922  
that a child does not attend for more than eight total hours per 9923  
week; 9924

(4) Programs in which the director determines that at 9925  
least one parent, custodian, or guardian of each child is on the 9926  
premises of the facility that offers care and is readily 9927  
accessible at all times and care is not provided for more than 9928  
two and one-half hours a day per child; 9929

(5) Programs that provide care and are regulated by state 9930  
departments other than the department of children and youth or 9931

the department of education and workforce. 9932

(6) Any preschool program or school child program, except 9933  
a head start program, that is subject to licensure by the 9934  
department of children and youth under sections 3301.52 to 9935  
3301.59 of the Revised Code. 9936

(7) Any program providing care that meets all of the 9937  
following requirements and, on October 20, 1987, was being 9938  
operated by a nonpublic school that holds a charter issued under 9939  
section 3301.16 of the Revised Code for kindergarten only: 9940

(a) The nonpublic school has given the notice to the state 9941  
board of education and the director of children and youth 9942  
required by Section 4 of Substitute House Bill No. 253 of the 9943  
117th general assembly; 9944

(b) The nonpublic school continues to be chartered by the 9945  
department of education and workforce for kindergarten, or 9946  
receives and continues to hold a charter from the department for 9947  
kindergarten through grade five; 9948

(c) The program is conducted in a school building; 9949

(d) The program is operated in accordance with rules 9950  
promulgated by the department of children and youth under 9951  
section 3301.53 of the Revised Code. 9952

(8) A youth development program operated outside of school 9953  
hours to which all of the following apply: 9954

(a) The children enrolled in the program are under 9955  
nineteen years of age and enrolled in or eligible to be enrolled 9956  
in a grade of kindergarten or above. 9957

(b) The program provides informal care, which is care that 9958  
does not require parental signature, permission, or notice for 9959

the child receiving the care to enter or leave the program. 9960

(c) The program provides any of the following supervised 9961  
activities: educational, recreational, culturally enriching, 9962  
social, and personal development activities. 9963

(d) The entity operating the program is exempt from 9964  
federal income taxation pursuant to 26 U.S.C. 501(a) and (c)(3). 9965

(9) A program caring for children that is operated by a 9966  
nonchartered, nontax-supported school if the program meets all 9967  
of the following conditions: 9968

(a) The program complies with state and local health, 9969  
fire, and safety laws. 9970

(b) The program annually certifies in a report to the 9971  
children's parents that the program is in compliance with 9972  
division (B)(9)(a) of this section and files a copy of the 9973  
report with the department of children and youth on or before 9974  
the thirtieth day of September of each year. 9975

(c) The program complies with all applicable reporting 9976  
requirements in the same manner as required by the department of 9977  
education and workforce for nonchartered, nonpublic primary and 9978  
secondary schools. 9979

(d) The program is associated with a nonchartered, nontax- 9980  
supported primary or secondary school. 9981

(10) A program that provides activities for children who 9982  
are five years of age or older and is operated by a county, 9983  
township, municipal corporation, township park district created 9984  
under section 511.18 of the Revised Code, park district created 9985  
under section 1545.04 of the Revised Code, or joint recreation 9986  
district established under section 755.14 of the Revised Code. 9987



**Section 733.40.** Any actions taken to establish and appoint 9988  
governing board members for the Center for Civics, Culture, and 9989  
Society at the University of Cincinnati under section 3361.06 of 9990  
the Revised Code that was in effect prior to the effective date 9991  
of this section shall be void. Any governing board member 9992  
appointed and confirmed by the Senate prior to that date shall 9993  
not hold that position on and after that date. 9994

**Section 803.10.** The amendment by this act of section 9995  
5747.85 of the Revised Code applies to taxable years beginning 9996  
on and after January 1, 2024. 9997

**Section 803.20.** The amendment by this act of section 9998  
5726.58 of the Revised Code is remedial in nature and intended 9999  
to clarify the law as it existed before the enactment of this 10000  
act and shall be construed accordingly. 10001

The amendment by this act of division (A)(39) of section 10002  
5747.01 of the Revised Code is a remedial measure intended to 10003  
clarify existing law and applies to taxable years beginning on 10004  
or after January 1, 2023. 10005

The amendment by this act of section 5747.67 of the 10006  
Revised Code is intended to clarify the meaning of that section 10007  
as it existed before the effective date of this section and is 10008  
not intended to change the meaning in any way. 10009

**Section 803.30.** Consistent with section 1.48 of the 10010  
Revised Code, the amendments to sections 109.11, 109.111, and 10011  
109.112 of the Revised Code made by this act, which take effect 10012  
in accordance with Section 812.20 of this act, are prospective 10013  
in their operation and have no effect on an order or judgment of 10014  
any court or any settlement or other compromise of claims 10015  
issued, entered, or agreed to before January 1, 2025, even if an 10016

amount awarded, adjudged, settled upon, or comprised to has not 10017  
been received in full by the state or an agency or officer of 10018  
the state before then. 10019

**Section 812.10.** The amendment or enactment of the 10020  
following provisions by this act take effect January 1, 2025: 10021

The amendment of sections 135.63 and 3323.02; 10022

The versions of sections 2950.11, 3301.53, and 3301.55 10023  
that are scheduled to take effect January 1, 2025; 10024

Sections 733.20 and 733.30 of this act. 10025

**Section 812.20.** The amendments by this act of sections 10026  
109.11, 109.111, and 109.112 and the enactment by this act of 10027  
section 109.113 of the Revised Code take effect January 1, 2025. 10028

**Section 820.10.** Section 3307.01 of the Revised Code is 10029  
presented in this act as a composite of the section as amended 10030  
by both H.B. 33 of the 135th General Assembly and S.B. 131 of 10031  
the 134th General Assembly. The General Assembly, applying the 10032  
principle stated in division (B) of section 1.52 of the Revised 10033  
Code that amendments are to be harmonized if reasonably capable 10034  
of simultaneous operation, finds that the composite is the 10035  
resulting version of the section in effect prior to the 10036  
effective date of the section as presented in this act. 10037