

As Introduced

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

H. B. No. 395

**Representatives Lorenz, Brewer
Cosponsor: Representative Seitz**



A BILL

To amend sections 2152.20, 2152.21, 4507.05, 1
4507.071, 4508.02, 4510.311, 5747.08, and 2
5747.98 and to enact section 5747.86 of the 3
Revised Code to lower the age at which a 4
juvenile may obtain a temporary instruction 5
permit, to require defensive driver training as 6
a prerequisite to receiving a driver's license, 7
to alter the penalties for certain first-time 8
juvenile traffic offenders, and to authorize an 9
income tax credit for younger drivers who 10
voluntarily take a defensive driving course. 11

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

Section 1. That sections 2152.20, 2152.21, 4507.05, 12
4507.071, 4508.02, 4510.311, 5747.08, and 5747.98 be amended and 13
section 5747.86 of the Revised Code be enacted to read as 14
follows: 15

Sec. 2152.20. (A) If a child is adjudicated a delinquent 16
child or a juvenile traffic offender, the court may order any of 17
the following dispositions, in addition to any other disposition 18

authorized or required by this chapter:	19
(1) Impose a fine in accordance with the following schedule:	20 21
(a) For an act that would be a minor misdemeanor or an unclassified misdemeanor if committed by an adult, a fine not to exceed fifty dollars + . <u>If a juvenile traffic offender has never</u> <u>been adjudicated a juvenile traffic offender prior to an act</u> <u>that would be a minor misdemeanor if committed by an adult, the</u> <u>court may order the offender to complete a program approved</u> <u>under division (B) of section 4510.311 of the Revised Code in</u> <u>lieu of the imposition of a fine and assessment of points</u> <u>against the offender's temporary instruction permit or</u> <u>probationary license.</u>	22 23 24 25 26 27 28 29 30 31
(b) For an act that would be a misdemeanor of the fourth degree if committed by an adult, a fine not to exceed one hundred dollars;	32 33 34
(c) For an act that would be a misdemeanor of the third degree if committed by an adult, a fine not to exceed one hundred fifty dollars;	35 36 37
(d) For an act that would be a misdemeanor of the second degree if committed by an adult, a fine not to exceed two hundred dollars;	38 39 40
(e) For an act that would be a misdemeanor of the first degree if committed by an adult, a fine not to exceed two hundred fifty dollars;	41 42 43
(f) For an act that would be a felony of the fifth degree or an unclassified felony if committed by an adult, a fine not to exceed three hundred dollars;	44 45 46

(g) For an act that would be a felony of the fourth degree 47
if committed by an adult, a fine not to exceed four hundred 48
dollars; 49

(h) For an act that would be a felony of the third degree 50
if committed by an adult, a fine not to exceed seven hundred 51
fifty dollars; 52

(i) For an act that would be a felony of the second degree 53
if committed by an adult, a fine not to exceed one thousand 54
dollars; 55

(j) For an act that would be a felony of the first degree 56
if committed by an adult, a fine not to exceed one thousand five 57
hundred dollars; 58

(k) For an act that would be aggravated murder or murder 59
if committed by an adult, a fine not to exceed two thousand 60
dollars. 61

(2) Require the child to pay costs; 62

(3) Unless the child's juvenile traffic offense would be a 63
minor misdemeanor if committed by an adult or could be disposed 64
of by the juvenile traffic violations bureau serving the court 65
under Traffic Rule 13.1 if the court has established a juvenile 66
traffic violations bureau, require the child to make restitution 67
to the victim of the child's delinquent act or juvenile traffic 68
offense or, if the victim is deceased, to a survivor or the 69
estate of the victim in an amount based upon the victim's 70
economic loss caused by or related to the delinquent act or 71
juvenile traffic offense. The court may not require a child to 72
make restitution pursuant to this division if the child's 73
juvenile traffic offense would be a minor misdemeanor if 74
committed by an adult or could be disposed of by the juvenile 75

traffic violations bureau serving the court under Traffic Rule 76
13.1 if the court has established a juvenile traffic violations 77
bureau. If the court requires restitution under this division, 78
the restitution shall be made directly to the victim in open 79
court or to the probation department that serves the 80
jurisdiction or the clerk of courts on behalf of the victim. 81

The victim, victim's representative, victim's attorney, if 82
applicable, the prosecuting attorney, or the delinquent child or 83
juvenile traffic offender may provide information relevant to 84
the determination of the amount of restitution. The amount the 85
court orders as restitution shall not exceed the amount of the 86
economic loss suffered by the victim as a direct and proximate 87
result of the delinquent act or juvenile traffic offense. If the 88
court decides to or is required to order restitution under this 89
division and the amount of the restitution is disputed by the 90
victim or survivor, victim's estate, victim's representative, or 91
victim's attorney, if applicable, or by the delinquent child or 92
juvenile traffic offender, the court shall hold a hearing on the 93
restitution. The court shall determine the amount of full 94
restitution by a preponderance of the evidence. All restitution 95
payments shall be credited against any recovery of economic loss 96
in a civil action brought by or on behalf of the victim against 97
the delinquent child or juvenile traffic offender or the 98
delinquent child's or juvenile traffic offender's parent, 99
guardian, or other custodian. 100

If the court requires restitution under this division, the 101
court may order that the delinquent child or juvenile traffic 102
offender pay a surcharge, in an amount not exceeding five per 103
cent of the amount of restitution otherwise ordered under this 104
division, to the entity responsible for collecting and 105
processing the restitution payments. 106

The victim, survivor of the victim, or victim's estate may 107
request that the prosecuting authority file a motion, or the 108
delinquent child or juvenile traffic offender may file a motion, 109
for modification of the payment terms of any restitution ordered 110
under this division. If the court grants the motion, it may 111
modify the payment terms as it determines appropriate. 112

(4) Require the child to reimburse any or all of the costs 113
incurred for services or sanctions provided or imposed, 114
including, but not limited to, the following: 115

(a) All or part of the costs of implementing any community 116
control imposed as a disposition under section 2152.19 of the 117
Revised Code, including a supervision fee; 118

(b) All or part of the costs of confinement in a 119
residential facility described in section 2152.19 of the Revised 120
Code or in a department of youth services institution, 121
including, but not limited to, a per diem fee for room and 122
board, the costs of medical and dental treatment provided, and 123
the costs of repairing property the delinquent child damaged 124
while so confined. The amount of reimbursement ordered for a 125
child under this division shall not exceed the total amount of 126
reimbursement the child is able to pay as determined at a 127
hearing and shall not exceed the actual cost of the confinement. 128
The court may collect any reimbursement ordered under this 129
division. If the court does not order reimbursement under this 130
division, confinement costs may be assessed pursuant to a 131
repayment policy adopted under section 2929.37 of the Revised 132
Code and division (D) of section 307.93, division (A) of section 133
341.19, division (C) of section 341.23 or 753.16, division (C) 134
of section 2301.56, or division (B) of section 341.14, 753.02, 135
753.04, or 2947.19 of the Revised Code. 136

(B) Chapter 2981. of the Revised Code applies to a child 137
who is adjudicated a delinquent child for violating section 138
2923.32 or 2923.42 of the Revised Code or for committing an act 139
that, if committed by an adult, would be a felony drug abuse 140
offense. 141

(C) The court may hold a hearing if necessary to determine 142
whether a child is able to pay a sanction under this section. 143

(D) If a child who is adjudicated a delinquent child is 144
indigent, the court shall consider imposing a term of community 145
service under division (A) of section 2152.19 of the Revised 146
Code in lieu of imposing a financial sanction under this 147
section. If a child who is adjudicated a delinquent child is not 148
indigent, the court may impose a term of community service under 149
that division in lieu of, or in addition to, imposing a 150
financial sanction under this section. The court may order the 151
performance of community service to generate funds for 152
restitution. 153

If a child fails to pay a financial sanction imposed under 154
this section, the court may impose a term of community service 155
in lieu of the sanction. 156

(E) The clerk of the court, or another person authorized 157
by law or by the court to collect a financial sanction imposed 158
under this section, may do any of the following: 159

(1) Enter into contracts with one or more public agencies 160
or private vendors for the collection of the amounts due under 161
the financial sanction, which amounts may include interest from 162
the date of imposition of the financial sanction; 163

(2) Permit payment of all, or any portion of, the 164
financial sanction in installments, by credit or debit card, by 165

another type of electronic transfer, or by any other reasonable 166
method, within any period of time, and on any terms that the 167
court considers just, except that the maximum time permitted for 168
payment shall not exceed five years. The clerk may pay any fee 169
associated with processing an electronic transfer out of public 170
money and may charge the fee to the delinquent child. 171

(3) To defray administrative costs, charge a reasonable 172
fee to a child who elects a payment plan rather than a lump sum 173
payment of a financial sanction. 174

Sec. 2152.21. (A) Unless division (C) of this section 175
applies, if a child is adjudicated a juvenile traffic offender, 176
the court may make any of the following orders of disposition: 177

(1) Impose costs and one or more financial sanctions in 178
accordance with section 2152.20 of the Revised Code or, if 179
applicable, require an offender to complete an advanced juvenile 180
driver improvement program in accordance with division (A)(1)(a) 181
of section 2152.20 of the Revised Code; 182

(2) Suspend the child's driver's license, probationary 183
driver's license, or temporary instruction permit for a definite 184
period not exceeding two years or suspend the registration of 185
all motor vehicles registered in the name of the child for a 186
definite period not exceeding two years. A child whose license 187
or permit is so suspended is ineligible for issuance of a 188
license or permit during the period of suspension. At the end of 189
the period of suspension, the child shall not be reissued a 190
license or permit until the child has paid any applicable 191
reinstatement fee and complied with all requirements governing 192
license reinstatement. 193

(3) Place the child on community control; 194

(4) If the child is adjudicated a juvenile traffic offender for an act other than an act that would be a minor misdemeanor if committed by an adult and other than an act that could be disposed of by the juvenile traffic violations bureau serving the court under Traffic Rule 13.1 if the court has established a juvenile traffic violations bureau, require the child to make restitution pursuant to division (A) (3) of section 2152.20 of the Revised Code;

(5) (a) If the child is adjudicated a juvenile traffic offender for committing a violation of division (A) of section 4511.19 of the Revised Code or of a municipal ordinance that is substantially equivalent to that division, commit the child, for not longer than five days, to either of the following:

(i) The temporary custody of a detention facility or district detention facility established under section 2152.41 of the Revised Code;

(ii) The temporary custody of any school, camp, institution, or other facility for children operated in whole or in part for the care of juvenile traffic offenders of that nature by the county, by a district organized under section 2151.65 or 2152.41 of the Revised Code, or by a private agency or organization within the state that is authorized and qualified to provide the care, treatment, or placement required.

(b) If an order of disposition committing a child to the temporary custody of a home, school, camp, institution, or other facility of that nature is made under division (A) (5) (a) of this section, the length of the commitment shall not be reduced or diminished as a credit for any time that the child was held in a place of detention or shelter care, or otherwise was detained, prior to entry of the order of disposition.

(6) If, after making a disposition under divisions (A) (1) 225
to (5) of this section, the court finds upon further hearing 226
that the child has failed to comply with the orders of the court 227
and the child's operation of a motor vehicle constitutes the 228
child a danger to the child and to others, the court may make 229
any disposition authorized by divisions (A) (1), (4), (5), and 230
(8) of section 2152.19 of the Revised Code, except that the 231
child may not be committed to or placed in a secure correctional 232
facility unless authorized by division (A) (5) of this section, 233
and commitment to or placement in a detention facility may not 234
exceed twenty-four hours. 235

(7) If the child is adjudicated a first-time juvenile 236
traffic offender for an act that would be a minor misdemeanor if 237
committed by an adult and that could be disposed of by the 238
juvenile traffic violations bureau serving the court under 239
Traffic Rule 13.1 if the court has established a juvenile 240
traffic violations bureau, require the child to complete an 241
advanced juvenile driver improvement program pursuant to 242
division (B) of section 4510.311 of the Revised Code. A court 243
shall not impose any fines if the child submits a certificate of 244
completion to the court. 245

(B) If a child is adjudicated a juvenile traffic offender 246
for violating division (A) or (B) of section 4511.19 of the 247
Revised Code, in addition to any order of disposition made under 248
division (A) of this section, the court shall impose a class six 249
suspension of the temporary instruction permit, probationary 250
driver's license, or driver's license issued to the child from 251
the range specified in division (A) (6) of section 4510.02 of the 252
Revised Code. The court, in its discretion, may terminate the 253
suspension if the child attends and satisfactorily completes a 254
drug abuse or alcohol abuse education, intervention, or 255

treatment program specified by the court. During the time the 256
child is attending a program as described in this division, the 257
court shall retain the child's temporary instruction permit, 258
probationary driver's license, or driver's license issued, and 259
the court shall return the permit or license if it terminates 260
the suspension as described in this division. 261

(C) If a child is adjudicated a juvenile traffic offender 262
for violating division (B) (1) of section 4513.263 of the Revised 263
Code, the court shall impose the appropriate fine set forth in 264
division (G) of that section. If a child is adjudicated a 265
juvenile traffic offender for violating division (B) (3) of 266
section 4513.263 of the Revised Code and if the child is sixteen 267
years of age or older, the court shall impose the fine set forth 268
in division (G) (2) of that section. If a child is adjudicated a 269
juvenile traffic offender for violating division (B) (3) of 270
section 4513.263 of the Revised Code and if the child is under 271
sixteen years of age, the court shall not impose a fine but may 272
place the child on probation or community control. 273

(D) A juvenile traffic offender is subject to sections 274
4509.01 to 4509.78 of the Revised Code. 275

Sec. 4507.05. (A) The registrar of motor vehicles, or a 276
deputy registrar, upon receiving an application for a temporary 277
instruction permit and a temporary instruction permit 278
identification card for a driver's license from any person who 279
is at least fifteen years ~~six months~~ of age, may issue such a 280
permit and identification card entitling the applicant to drive 281
a motor vehicle, other than a commercial motor vehicle, upon the 282
highways under the following conditions: 283

(1) If the permit is issued to a person who is at least 284
fifteen years ~~six months~~ of age, but less than sixteen years of 285

age:	286
(a) The permit and identification card are in the holder's immediate possession;	287 288
(b) The holder is accompanied by an eligible adult who actually occupies the seat beside the permit holder and does not have a prohibited concentration of alcohol in the whole blood, blood serum or plasma, breath, or urine as provided in division (A) of section 4511.19 of the Revised Code;	289 290 291 292 293
(c) The total number of occupants of the vehicle does not exceed the total number of occupant restraining devices originally installed in the motor vehicle by its manufacturer, and each occupant of the vehicle is wearing all of the available elements of a properly adjusted occupant restraining device.	294 295 296 297 298
(2) If the permit is issued to a person who is at least sixteen years of age:	299 300
(a) The permit and identification card are in the holder's immediate possession;	301 302
(b) The holder is accompanied by a licensed operator who is at least twenty-one years of age, is actually occupying a seat beside the driver, and does not have a prohibited concentration of alcohol in the whole blood, blood serum or plasma, breath, or urine as provided in division (A) of section 4511.19 of the Revised Code;	303 304 305 306 307 308
(c) The total number of occupants of the vehicle does not exceed the total number of occupant restraining devices originally installed in the motor vehicle by its manufacturer, and each occupant of the vehicle is wearing all of the available elements of a properly adjusted occupant restraining device.	309 310 311 312 313

(B) The registrar or a deputy registrar, upon receiving 314
from any person an application for a temporary instruction 315
permit and temporary instruction permit identification card to 316
operate a motorcycle, motor-driven cycle or motor scooter, or 317
motorized bicycle, may issue such a permit and identification 318
card entitling the applicant, while having the permit and 319
identification card in the applicant's immediate possession, to 320
drive a motorcycle or motor-driven cycle or motor scooter, under 321
the restrictions prescribed in section 4511.53 of the Revised 322
Code, or to drive a motorized bicycle under restrictions 323
determined by the registrar. A temporary instruction permit and 324
temporary instruction permit identification card to operate a 325
motorized bicycle may be issued to a person fourteen or fifteen 326
years old. 327

(C) Any permit and identification card issued under this 328
section shall be issued in the same manner as a driver's 329
license, upon a form to be furnished by the registrar. A 330
temporary instruction permit to drive a motor vehicle other than 331
a commercial motor vehicle shall be valid for a period of one 332
year and six months. 333

(D) Any person having in the person's possession a valid 334
and current driver's license or motorcycle operator's license or 335
endorsement issued to the person by another jurisdiction 336
recognized by this state is exempt from obtaining a temporary 337
instruction permit for a driver's license and from submitting to 338
the examination for a temporary instruction permit and the 339
regular examination for obtaining a driver's license or 340
motorcycle operator's endorsement in this state if the person 341
does all of the following: 342

(1) Submits to and passes vision screening as provided in 343

section 4507.12 of the Revised Code; 344

(2) Surrenders to the registrar or deputy registrar the 345
person's driver's license issued by the other jurisdiction; and 346

(3) Complies with all other applicable requirements for 347
issuance by this state of a driver's license, driver's license 348
with a motorcycle operator's endorsement, or restricted license 349
to operate a motorcycle. 350

If the person does not comply with all the requirements of 351
this division, the person shall submit to the regular 352
examination for obtaining a driver's license or motorcycle 353
operator's endorsement in this state in order to obtain such a 354
license or endorsement. 355

(E) The registrar may adopt rules governing the use of 356
temporary instruction permits and temporary instruction permit 357
identification cards. 358

(F) (1) No holder of a permit issued under division (A) of 359
this section shall operate a motor vehicle upon a highway or any 360
public or private property used by the public for purposes of 361
vehicular travel or parking in violation of the conditions 362
established under division (A) of this section. 363

(2) Except as provided in division (F) (2) of this section, 364
no holder of a permit that is issued under division (A) of this 365
section and that is issued on or after July 1, 1998, and who has 366
not attained the age of eighteen years, shall operate a motor 367
vehicle upon a highway or any public or private property used by 368
the public for purposes of vehicular travel or parking between 369
the hours of midnight and six a.m. 370

The holder of a permit issued under division (A) of this 371
section on or after July 1, 1998, who has not attained the age 372

of eighteen years, may operate a motor vehicle upon a highway or 373
any public or private property used by the public for purposes 374
of vehicular travel or parking between the hours of midnight and 375
six a.m. if, at the time of such operation, the holder is 376
accompanied by the holder's parent, guardian, or custodian, and 377
the parent, guardian, or custodian holds a current valid 378
driver's or commercial driver's license issued by this state, is 379
actually occupying a seat beside the permit holder, and does not 380
have a prohibited concentration of alcohol in the whole blood, 381
blood serum or plasma, breath, or urine as provided in division 382
(A) of section 4511.19 of the Revised Code. 383

(G) (1) Notwithstanding any other provision of law to the 384
contrary, no law enforcement officer shall cause the operator of 385
a motor vehicle being operated on any street or highway to stop 386
the motor vehicle for the sole purpose of determining whether 387
each occupant of the motor vehicle is wearing all of the 388
available elements of a properly adjusted occupant restraining 389
device as required by division (A) of this section, or for the 390
sole purpose of issuing a ticket, citation, or summons if the 391
requirement in that division has been or is being violated, or 392
for causing the arrest of or commencing a prosecution of a 393
person for a violation of that requirement. 394

(2) Notwithstanding any other provision of law to the 395
contrary, no law enforcement officer shall cause the operator of 396
a motor vehicle being operated on any street or highway to stop 397
the motor vehicle for the sole purpose of determining whether a 398
violation of division (F) (2) of this section has been or is 399
being committed or for the sole purpose of issuing a ticket, 400
citation, or summons for such a violation or for causing the 401
arrest of or commencing a prosecution of a person for such 402
violation. 403

(H) As used in this section:	404
(1) "Eligible adult" means any of the following:	405
(a) An instructor of a driver training course approved by the department of public safety;	406 407
(b) Any of the following persons who holds a current valid driver's or commercial driver's license issued by this state:	408 409
(i) A parent, guardian, or custodian of the permit holder;	410
(ii) A person twenty-one years of age or older who acts in loco parentis of the permit holder.	411 412
(2) "Occupant restraining device" has the same meaning as in section 4513.263 of the Revised Code.	413 414
(I) Whoever violates division (F) (1) or (2) of this section is guilty of a minor misdemeanor.	415 416
Sec. 4507.071. (A) The registrar of motor vehicles or any deputy registrar shall not issue a driver's license to any person under eighteen years of age, except that the registrar or a deputy registrar may issue a probationary license to a person who is at least sixteen years of age and has held a temporary instruction permit for a period of at least six months <u>one year</u> .	417 418 419 420 421 422
(B) (1) (a) No holder of a probationary driver's license who has held the license for less than twelve months shall operate a motor vehicle upon a highway or any public or private property used by the public for purposes of vehicular travel or parking between the hours of midnight and six a.m. unless the holder is accompanied by the holder's parent or guardian.	423 424 425 426 427 428
(b) No holder of a probationary driver's license who has held the license for twelve months or longer shall operate a	429 430

motor vehicle upon a highway or any public or private property 431
used by the public for purposes of vehicular travel or parking 432
between the hours of one a.m. and five a.m. unless the holder is 433
accompanied by the holder's parent or guardian. 434

(2) (a) Subject to division (D) (1) of this section, 435
division (B) (1) (a) of this section does not apply to the holder 436
of a probationary driver's license who is doing ~~either~~ any of 437
the following: 438

(i) Traveling to or from work between the hours of 439
midnight and six a.m., provided that the holder has in the 440
holder's immediate possession written documentation from the 441
holder's employer. ~~i~~ 442

(ii) Traveling to or from an official function sponsored 443
by the school the holder attends between the hours of midnight 444
and six a.m., provided that the holder has in the holder's 445
immediate possession written documentation from an appropriate 446
official of the school; 447

(iii) Traveling to or from an official religious event 448
between the hours of midnight and six a.m., provided that the 449
holder has in the holder's immediate possession written 450
documentation from an appropriate official affiliated with the 451
event. 452

(b) Division (B) (1) (b) of this section does not apply to 453
the holder of a probationary driver's license who is doing 454
~~either~~ any of the following: 455

(i) Traveling to or from work between the hours of one 456
a.m. and five a.m., provided that the holder has in the holder's 457
immediate possession written documentation from the holder's 458
employer. ~~i~~ 459

(ii) Traveling to or from an official function sponsored 460
by the school the holder attends between the hours of one a.m. 461
and five a.m., provided that the holder has in the holder's 462
immediate possession written documentation from an appropriate 463
official of the school; 464

(iii) Traveling to or from an official religious event 465
between the hours of one a.m. and five a.m., provided that the 466
holder has in the holder's immediate possession written 467
documentation from an appropriate official affiliated with the 468
event. 469

(3) An employer, school official, or official affiliated 470
with a religious event is not liable in damages in a civil 471
action for any injury, death, or loss to person or property that 472
allegedly arises from, or is related to, the fact that the 473
employer, school official, or official affiliated with a 474
religious event provided the holder of a probationary driver's 475
license with the written documentation described in division (B) 476
(2) of this section. 477

The registrar of motor vehicles shall make available at no 478
cost a form to serve as the written documentation described in 479
division (B)(2) of this section, and employers, school 480
officials, officials affiliated with religious events, and 481
holders of probationary driver's licenses may utilize that form 482
or may choose to utilize any other written documentation to meet 483
the requirements of that division. 484

(4) No holder of a probationary driver's license who has 485
held the license for less than twelve months shall operate a 486
motor vehicle upon a highway or any public or private property 487
used by the public for purposes of vehicular travel or parking 488
with more than one person who is not a family member occupying 489

the vehicle unless the probationary license holder is 490
accompanied by the probationary license holder's parent, 491
guardian, or custodian. 492

(C) It is an affirmative defense to a violation of 493
division (B) (1) (a) or (b) of this section if, at the time of the 494
violation, an emergency existed that required the holder of the 495
probationary driver's license to operate a motor vehicle in 496
violation of division (B) (1) (a) or (b) of this section or the 497
holder was an emancipated minor. 498

(D) (1) If a person is issued a probationary driver's 499
license prior to attaining the age of seventeen years and the 500
person pleads guilty to, is convicted of, or is adjudicated in 501
juvenile court of having committed a moving violation during the 502
six-month period commencing on the date on which the person is 503
issued the probationary driver's license, the court with 504
jurisdiction over the violation may order that the holder must 505
be accompanied by the holder's parent or guardian whenever the 506
holder is operating a motor vehicle upon a highway or any public 507
or private property used by the public for purposes of vehicular 508
travel or parking for a period not to exceed six months or the 509
date the holder attains the age of seventeen years, whichever 510
occurs first. 511

(2) Any person who is subject to the operating 512
restrictions established under division (D) (1) of this section 513
as a result of a first moving violation may petition the court 514
for driving privileges without being accompanied by the holder's 515
parent or guardian during the period of time determined by the 516
court under that division. In granting the driving privileges, 517
the court shall specify the purposes of the privileges and shall 518
issue the person appropriate forms setting forth the privileges 519

granted. If a person is convicted of, pleads guilty to, or is 520
adjudicated in juvenile court of having committed a second or 521
subsequent moving violation, the court with jurisdiction over 522
the violation may terminate any driving privileges previously 523
granted under this division. 524

(3) No person shall violate any operating restriction 525
imposed under division (D) (1) or (2) of this section. 526

(E) No holder of a probationary license shall operate a 527
motor vehicle upon a highway or any public or private property 528
used by the public for purposes of vehicular travel or parking 529
unless the total number of occupants of the vehicle does not 530
exceed the total number of occupant restraining devices 531
originally installed in the motor vehicle by its manufacturer, 532
and each occupant of the vehicle is wearing all of the available 533
elements of a properly adjusted occupant restraining device. 534

(F) A restricted license may be issued to a person who is 535
fourteen or fifteen years of age upon proof of hardship 536
satisfactory to the registrar of motor vehicles. 537

(G) Notwithstanding any other provision of law to the 538
contrary, no law enforcement officer shall cause the operator of 539
a motor vehicle being operated on any street or highway to stop 540
the motor vehicle for the sole purpose of determining whether 541
each occupant of the motor vehicle is wearing all of the 542
available elements of a properly adjusted occupant restraining 543
device as required by division (E) of this section, or for the 544
sole purpose of issuing a ticket, citation, or summons if the 545
requirement in that division has been or is being violated, or 546
for causing the arrest of or commencing a prosecution of a 547
person for a violation of that requirement. 548

(H) Notwithstanding any other provision of law to the contrary, no law enforcement officer shall cause the operator of a motor vehicle being operated on any street or highway to stop the motor vehicle for the sole purpose of determining whether a violation of division (B) (1) (a) or (b) of this section has been or is being committed or for the sole purpose of issuing a ticket, citation, or summons for such a violation or for causing the arrest of or commencing a prosecution of a person for such violation.

(I) As used in this section:

(1) "Occupant restraining device" has the same meaning as in section 4513.263 of the Revised Code.

(2) "Family member" of a probationary license holder includes any of the following:

(a) A spouse;

(b) A child or stepchild;

(c) A parent, stepparent, grandparent, or parent-in-law;

(d) An aunt or uncle;

(e) A sibling, whether of the whole or half blood or by adoption, a brother-in-law, or a sister-in-law;

(f) A son or daughter of the probationary license holder's stepparent if the stepparent has not adopted the probationary license holder;

(g) An eligible adult, as defined in section 4507.05 of the Revised Code.

(3) "Moving violation" means any violation of any statute or ordinance that regulates the operation of vehicles,

streetcars, or trackless trolleys on the highways or streets. 576
"Moving violation" does not include a violation of section 577
4513.263 of the Revised Code or a substantially equivalent 578
municipal ordinance, or a violation of any statute or ordinance 579
regulating pedestrians or the parking of vehicles, vehicle size 580
or load limitations, vehicle fitness requirements, or vehicle 581
registration. 582

(J) Whoever violates division (B) (1) or (4), (D) (3), or 583
(E) of this section is guilty of a minor misdemeanor. 584

Sec. 4508.02. (A) (1) The director of public safety, 585
subject to Chapter 119. of the Revised Code, shall adopt and 586
prescribe such rules concerning the administration and 587
enforcement of this chapter as are necessary to protect the 588
public. The rules shall require an assessment of the holder of a 589
probationary instructor license. The director shall inspect the 590
school facilities and equipment of applicants and licensees and 591
examine applicants for instructor's licenses. 592

(2) The director shall adopt rules governing online driver 593
education courses that may be completed via the internet to 594
satisfy the classroom instruction under division (C) of this 595
section. The rules shall do all of the following: 596

(a) Establish standards that an online driver training 597
enterprise must satisfy to be licensed to offer an online driver 598
education course via the internet, including, at a minimum, 599
proven expertise in providing driver education and an acceptable 600
infrastructure capable of providing secure online driver 601
education in accord with advances in internet technology. The 602
rules shall allow an online driver training enterprise to be 603
affiliated with a licensed driver training school offering in- 604
person classroom instruction, but shall not require such an 605

affiliation. 606

(b) Establish content requirements that an online driver education course must satisfy to be approved as equivalent to twenty-four hours of in-person classroom instruction; 607
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(c) Establish attendance standards, including a maximum number of course hours that may be completed in a twenty-four-hour period; 610
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(d) Allow an enrolled applicant to begin the required eight hours of actual behind-the-wheel instruction upon completing all twenty-four hours of course instruction; 613
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(e) Establish any other requirements necessary to regulate online driver education. 616
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(B) The director shall administer and enforce this chapter. 618
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(C) The rules shall require twenty-four hours of completed in-person classroom instruction or the completion of an approved, equivalent online driver education course offered via the internet by a licensed online driver training enterprise, followed by eight hours of actual behind-the-wheel instruction conducted on public streets and highways of this state for all beginning drivers of noncommercial motor vehicles who are under age eighteen. The rules also shall require the classroom instruction or online driver education course for such drivers to include instruction on ~~both~~ all of the following: 620
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(1) The dangers of driving a motor vehicle while distracted, including while using an electronic wireless communications device, or engaging in any other activity that distracts a driver from the safe and effective operation of a motor vehicle; 630
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(2) The dangers of driving a motor vehicle while under the influence of a controlled substance, prescription medication, or alcohol;
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(3) Proper techniques to use when driving a motor vehicle in the following circumstances:
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(a) Weather conditions, including rain, fog, hail, sleet, snow, and high winds;
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(b) Adverse road conditions, including potholes, road debris, construction, and road detours;
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(c) Road hazards caused by animals, including animals that enter the roadway unexpectedly;
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(d) Incidents involving road rage, speeding, reckless driving, erratic driving, and other aggressive driving behaviors;
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(e) Incidents during which the motor vehicle skids, slides, or otherwise moves in an uncontrolled manner.
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(D) The rules shall state the minimum hours for classroom and behind-the-wheel instruction required for beginning drivers of commercial trucks, commercial cars, buses, and commercial tractors, trailers, and semitrailers.
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(E) (1) The department of public safety may charge a fee to each online driver training enterprise in an amount sufficient to pay the actual expenses the department incurs in the regulation of online driver education courses.
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(2) The department shall supply to each licensed online driver training enterprise certificates to be used for certifying an applicant's enrollment in an approved online driver education course and a separate certificate to be issued
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upon successful completion of an approved online driver 663
education course. The certificates shall be numbered serially. 664
The department may charge a fee to each online driver training 665
enterprise per certificate supplied to pay the actual expenses 666
the department incurs in supplying the certificates. 667

(F) The director shall adopt rules in accordance with 668
Chapter 119. of the Revised Code governing an abbreviated driver 669
training course for adults. 670

Sec. 4510.311. (A) The director of public safety shall 671
establish standards for juvenile driver improvement programs and 672
shall approve any programs that meet the established standards. 673
The standards established by the director shall require a 674
minimum of five hours of classroom instruction, with at least 675
three hours devoted to driver skill requirements and two hours 676
devoted to juvenile driver information related to the driving 677
records of drivers under eighteen years of age, driver 678
perceptions, and the value of the traffic laws. The standards 679
also shall require a person whose probationary driver's license 680
was suspended under section 4510.31 of the Revised Code to 681
undertake and pass, as successful completion of an approved 682
juvenile driver improvement program, the driver's license 683
examination that a person who holds a temporary instruction 684
permit is required to undertake and pass in order to be issued a 685
probationary driver's license. The person shall pay the 686
applicable fee that is required to accompany an application for 687
a driver's license as prescribed in division (E) of section 688
4507.23 of the Revised Code. The director shall prescribe the 689
requirements for the curriculum to be provided as well as other 690
program directives. Only those programs approved by the director 691
shall be acceptable for reinstatement of the driving privileges 692
of a person whose probationary driver's license was suspended 693

under section 4510.31 of the Revised Code. 694

(B) The director of public safety shall establish 695
standards for advanced juvenile driver improvement programs and 696
shall approve any programs that meet the established standards. 697
The standards established by the director shall require a 698
minimum of two hours of classroom instruction with a focus on 699
driving physics, vehicle dynamics, proper vision techniques, and 700
teen driver statistics. The standards also shall require a 701
minimum of four hours of emergency driving skills development 702
through "behind-the-wheel" driving exercises with a focus on 703
vehicle control in emergency and adverse weather driving 704
situations. The driving exercises shall include vehicle control 705
in inclement weather conditions, emergency transition maneuvers, 706
and spin and skid control. The driving exercises shall take 707
place in a suitable closed-course facility that is safe and 708
controlled and has adequate run-off areas. The director shall 709
prescribe the requirements for the curriculum to be provided as 710
well as other program directives and the requirements and score 711
necessary to pass the course. A person who attends an advanced 712
juvenile driver improvement program, including for the purpose 713
specified in division (C) (2) of section 4510.31 of the Revised 714
Code, that meets the standards and requirements prescribed in 715
this division for such courses and successfully completes the 716
course shall receive a certificate of completion from the 717
program. 718

Sec. 5747.08. An annual return with respect to the tax 719
imposed by section 5747.02 of the Revised Code and each tax 720
imposed under Chapter 5748. of the Revised Code shall be made by 721
every taxpayer for any taxable year for which the taxpayer is 722
liable for the tax imposed by that section or under that 723
chapter, unless the total credits allowed under division (E) of 724

section 5747.05 and divisions (F) and (G) of section 5747.055 of 725
the Revised Code for the year are equal to or exceed the tax 726
imposed by section 5747.02 of the Revised Code, in which case no 727
return shall be required unless the taxpayer is liable for a tax 728
imposed pursuant to Chapter 5748. of the Revised Code. 729

(A) If an individual is deceased, any return or notice 730
required of that individual under this chapter shall be made and 731
filed by that decedent's executor, administrator, or other 732
person charged with the property of that decedent. 733

(B) If an individual is unable to make a return or notice 734
required by this chapter, the return or notice required of that 735
individual shall be made and filed by the individual's duly 736
authorized agent, guardian, conservator, fiduciary, or other 737
person charged with the care of the person or property of that 738
individual. 739

(C) Returns or notices required of an estate or a trust 740
shall be made and filed by the fiduciary of the estate or trust. 741

(D) (1) (a) Except as otherwise provided in division (D) (1) 742
(b) of this section, any pass-through entity may file a single 743
return on behalf of one or more of the entity's investors other 744
than an investor that is a person subject to the tax imposed 745
under section 5733.06 of the Revised Code. The single return 746
shall set forth the name, address, and social security number or 747
other identifying number of each of those pass-through entity 748
investors and shall indicate the distributive share of each of 749
those pass-through entity investor's income taxable in this 750
state in accordance with sections 5747.20 to 5747.231 of the 751
Revised Code. Such pass-through entity investors for whom the 752
pass-through entity elects to file a single return are not 753
entitled to the exemption or credit provided for by sections 754

5747.02 and 5747.022 of the Revised Code; shall calculate the 755
tax before business credits at the highest rate of tax set forth 756
in section 5747.02 of the Revised Code for the taxable year for 757
which the return is filed; and are entitled to only their 758
distributive share of the business credits as defined in 759
division (D) (2) of this section. A single check drawn by the 760
pass-through entity shall accompany the return in full payment 761
of the tax due, as shown on the single return, for such 762
investors, other than investors who are persons subject to the 763
tax imposed under section 5733.06 of the Revised Code. 764

(b) (i) A pass-through entity shall not include in such a 765
single return any investor that is a trust to the extent that 766
any direct or indirect current, future, or contingent 767
beneficiary of the trust is a person subject to the tax imposed 768
under section 5733.06 of the Revised Code. 769

(ii) A pass-through entity shall not include in such a 770
single return any investor that is itself a pass-through entity 771
to the extent that any direct or indirect investor in the second 772
pass-through entity is a person subject to the tax imposed under 773
section 5733.06 of the Revised Code. 774

(c) Except as provided by division (L) of this section, 775
nothing in division (D) of this section precludes the tax 776
commissioner from requiring such investors to file the return 777
and make the payment of taxes and related interest, penalty, and 778
interest penalty required by this section or section 5747.02, 779
5747.09, or 5747.15 of the Revised Code. Nothing in division (D) 780
of this section precludes such an investor from filing the 781
annual return under this section, utilizing the refundable 782
credit equal to the investor's proportionate share of the tax 783
paid by the pass-through entity on behalf of the investor under 784

division (I) of this section, and making the payment of taxes 785
imposed under section 5747.02 of the Revised Code. Nothing in 786
division (D) of this section shall be construed to provide to 787
such an investor or pass-through entity any additional deduction 788
or credit, other than the credit provided by division (I) of 789
this section, solely on account of the entity's filing a return 790
in accordance with this section. Such a pass-through entity also 791
shall make the filing and payment of estimated taxes on behalf 792
of the pass-through entity investors other than an investor that 793
is a person subject to the tax imposed under section 5733.06 of 794
the Revised Code. 795

(2) For the purposes of this section, "business credits" 796
means the credits listed in section 5747.98 of the Revised Code 797
excluding the following credits: 798

(a) The retirement income credit under division (B) of 799
section 5747.055 of the Revised Code; 800

(b) The senior citizen credit under division (F) of 801
section 5747.055 of the Revised Code; 802

(c) The lump sum distribution credit under division (G) of 803
section 5747.055 of the Revised Code; 804

(d) The dependent care credit under section 5747.054 of 805
the Revised Code; 806

(e) The lump sum retirement income credit under division 807
(C) of section 5747.055 of the Revised Code; 808

(f) The lump sum retirement income credit under division 809
(D) of section 5747.055 of the Revised Code; 810

(g) The lump sum retirement income credit under division 811
(E) of section 5747.055 of the Revised Code; 812

(h) The credit for displaced workers who pay for job training under section 5747.27 of the Revised Code;	813 814
(i) The twenty-dollar personal exemption credit under section 5747.022 of the Revised Code;	815 816
(j) The joint filing credit under division (E) of section 5747.05 of the Revised Code;	817 818
(k) The nonresident credit under division (A) of section 5747.05 of the Revised Code;	819 820
(l) The credit for a resident's out-of-state income under division (B) of section 5747.05 of the Revised Code;	821 822
(m) The earned income tax credit under section 5747.71 of the Revised Code;	823 824
(n) The lead abatement credit under section 5747.26 of the Revised Code;	825 826
(o) The credit for education expenses under section 5747.72 of the Revised Code;	827 828
(p) The credit for tuition paid to a nonchartered nonpublic school under section 5747.75 of the Revised Code;	829 830
<u>(q) The credit for completion of a program under section 5747.86 of the Revised Code.</u>	831 832
(3) The election provided for under division (D) of this section applies only to the taxable year for which the election is made by the pass-through entity. Unless the tax commissioner provides otherwise, this election, once made, is binding and irrevocable for the taxable year for which the election is made. Nothing in this division shall be construed to provide for any deduction or credit that would not be allowable if a nonresident	833 834 835 836 837 838 839

pass-through entity investor were to file an annual return. 840

(4) If a pass-through entity makes the election provided 841
for under division (D) of this section, the pass-through entity 842
shall be liable for any additional taxes, interest, interest 843
penalty, or penalties imposed by this chapter if the tax 844
commissioner finds that the single return does not reflect the 845
correct tax due by the pass-through entity investors covered by 846
that return. Nothing in this division shall be construed to 847
limit or alter the liability, if any, imposed on pass-through 848
entity investors for unpaid or underpaid taxes, interest, 849
interest penalty, or penalties as a result of the pass-through 850
entity's making the election provided for under division (D) of 851
this section. For the purposes of division (D) of this section, 852
"correct tax due" means the tax that would have been paid by the 853
pass-through entity had the single return been filed in a manner 854
reflecting the commissioner's findings. Nothing in division (D) 855
of this section shall be construed to make or hold a pass- 856
through entity liable for tax attributable to a pass-through 857
entity investor's income from a source other than the pass- 858
through entity electing to file the single return. 859

(E) If a husband and wife file a joint federal income tax 860
return for a taxable year, they shall file a joint return under 861
this section for that taxable year, and their liabilities are 862
joint and several, but, if the federal income tax liability of 863
either spouse is determined on a separate federal income tax 864
return, they shall file separate returns under this section. 865

If either spouse is not required to file a federal income 866
tax return and either or both are required to file a return 867
pursuant to this chapter, they may elect to file separate or 868
joint returns, and, pursuant to that election, their liabilities 869

are separate or joint and several. If a husband and wife file 870
separate returns pursuant to this chapter, each must claim the 871
taxpayer's own exemption, but not both, as authorized under 872
section 5747.02 of the Revised Code on the taxpayer's own 873
return. 874

(F) Each return or notice required to be filed under this 875
section shall contain the signature of the taxpayer or the 876
taxpayer's duly authorized agent and of the person who prepared 877
the return for the taxpayer, and shall include the taxpayer's 878
social security number. Each return shall be verified by a 879
declaration under the penalties of perjury. The tax commissioner 880
shall prescribe the form that the signature and declaration 881
shall take. 882

(G) Each return or notice required to be filed under this 883
section shall be made and filed as required by section 5747.04 884
of the Revised Code, on or before the fifteenth day of April of 885
each year, on forms that the tax commissioner shall prescribe, 886
together with remittance made payable to the treasurer of state 887
in the combined amount of the state and all school district 888
income taxes shown to be due on the form. 889

Upon good cause shown, the commissioner may extend the 890
period for filing any notice or return required to be filed 891
under this section and may adopt rules relating to extensions. 892
If the extension results in an extension of time for the payment 893
of any state or school district income tax liability with 894
respect to which the return is filed, the taxpayer shall pay at 895
the time the tax liability is paid an amount of interest 896
computed at the rate per annum prescribed by section 5703.47 of 897
the Revised Code on that liability from the time that payment is 898
due without extension to the time of actual payment. Except as 899

provided in section 5747.132 of the Revised Code, in addition to 900
all other interest charges and penalties, all taxes imposed 901
under this chapter or Chapter 5748. of the Revised Code and 902
remaining unpaid after they become due, except combined amounts 903
due of one dollar or less, bear interest at the rate per annum 904
prescribed by section 5703.47 of the Revised Code until paid or 905
until the day an assessment is issued under section 5747.13 of 906
the Revised Code, whichever occurs first. 907

If the commissioner considers it necessary in order to 908
ensure the payment of the tax imposed by section 5747.02 of the 909
Revised Code or any tax imposed under Chapter 5748. of the 910
Revised Code, the commissioner may require returns and payments 911
to be made otherwise than as provided in this section. 912

To the extent that any provision in this division 913
conflicts with any provision in section 5747.026 of the Revised 914
Code, the provision in that section prevails. 915

(H) The amounts withheld pursuant to section 5747.06, 916
5747.062, 5747.063, 5747.064, 5747.065, or 5747.071 of the 917
Revised Code shall be allowed to the ultimate recipient of the 918
income as credits against payment of the appropriate taxes 919
imposed on the ultimate recipient by section 5747.02 and under 920
Chapter 5748. of the Revised Code. As used in this division, 921
"ultimate recipient" means the person who is required to report 922
income from which amounts are withheld pursuant to section 923
5747.06, 5747.062, 5747.063, 5747.064, 5747.065, or 5747.071 of 924
the Revised Code on the annual return required to be filed under 925
this section. 926

(I) If a pass-through entity elects to file a single 927
return under division (D) of this section and if any investor is 928
required to file the annual return and make the payment of taxes 929

required by this chapter on account of the investor's other 930
income that is not included in a single return filed by a pass- 931
through entity or any other investor elects to file the annual 932
return, the investor is entitled to a refundable credit equal to 933
the investor's proportionate share of the tax paid by the pass- 934
through entity on behalf of the investor. The investor shall 935
claim the credit for the investor's taxable year in which or 936
with which ends the taxable year of the pass-through entity. 937
Nothing in this chapter shall be construed to allow any credit 938
provided in this chapter to be claimed more than once. For the 939
purpose of computing any interest, penalty, or interest penalty, 940
the investor shall be deemed to have paid the refundable credit 941
provided by this division on the day that the pass-through 942
entity paid the estimated tax or the tax giving rise to the 943
credit. 944

(J) The tax commissioner shall ensure that each return 945
required to be filed under this section includes a box that the 946
taxpayer may check to authorize a paid tax preparer who prepared 947
the return to communicate with the department of taxation about 948
matters pertaining to the return. The return or instructions 949
accompanying the return shall indicate that by checking the box 950
the taxpayer authorizes the department of taxation to contact 951
the preparer concerning questions that arise during the 952
processing of the return and authorizes the preparer only to 953
provide the department with information that is missing from the 954
return, to contact the department for information about the 955
processing of the return or the status of the taxpayer's refund 956
or payments, and to respond to notices about mathematical 957
errors, offsets, or return preparation that the taxpayer has 958
received from the department and has shown to the preparer. 959

(K) The tax commissioner shall permit individual taxpayers 960

to instruct the department of taxation to cause any refund of 961
overpaid taxes to be deposited directly into a checking account, 962
savings account, or an individual retirement account or 963
individual retirement annuity, or preexisting college savings 964
plan or program account offered by the Ohio tuition trust 965
authority under Chapter 3334. of the Revised Code, as designated 966
by the taxpayer, when the taxpayer files the annual return 967
required by this section electronically. 968

(L) If, for the taxable year, a nonresident or trust that 969
is the owner of an electing pass-through entity, as defined in 970
section 5747.38 of the Revised Code, does not have Ohio adjusted 971
gross income or, in the case of a trust, modified Ohio taxable 972
income other than from one or more electing pass-through 973
entities, the nonresident or trust shall not be required to file 974
an annual return under this section. Nothing in this division 975
precludes such an owner from filing the annual return under this 976
section, utilizing the refundable credit under section 5747.39 977
of the Revised Code equal to the owner's proportionate share of 978
the tax levied under section 5747.38 of the Revised Code and 979
paid by the electing pass-through entity, and making the payment 980
of taxes imposed under section 5747.02 of the Revised Code. 981

(M) The tax commissioner may adopt rules to administer 982
this section. 983

Sec. 5747.86. (A) Except as provided in division (C) of 984
this section, there is hereby allowed a nonrefundable credit 985
against a taxpayer's aggregate tax liability under section 986
5747.02 of the Revised Code for a taxpayer eighteen to twenty- 987
one years of age who voluntarily completes a program approved 988
under division (B) of section 4510.311 of the Revised Code. The 989
credit shall equal fifty dollars. The credit shall be claimed 990

for the taxable year during which the certificate of completion 991
from the program is issued and in the order prescribed by 992
section 5747.98 of the Revised Code. 993

(B) Except as provided in division (C) of this section, 994
there is hereby allowed a nonrefundable credit against a 995
taxpayer's aggregate tax liability under section 5747.02 of the 996
Revised Code for a taxpayer with a dependent who is under 997
eighteen years of age who voluntarily completes a program 998
approved under division (B) of section 4510.311 of the Revised 999
Code. The credit shall equal one hundred dollars on the basis of 1000
each such dependent. The credit shall be claimed for the taxable 1001
year during which the certificate of completion from the program 1002
is issued and in the order prescribed by section 5747.98 of the 1003
Revised Code. 1004

(C) The completion of a program approved under division 1005
(B) of section 4510.311 of the Revised Code by an individual who 1006
is ordered to complete the program by a court or who opts to 1007
participate in the program in lieu of a fine or other 1008
disposition shall not be the basis for a credit under this 1009
section. 1010

Sec. 5747.98. (A) To provide a uniform procedure for 1011
calculating a taxpayer's aggregate tax liability under section 1012
5747.02 of the Revised Code, a taxpayer shall claim any credits 1013
to which the taxpayer is entitled in the following order: 1014

Either the retirement income credit under division (B) of 1015
section 5747.055 of the Revised Code or the lump sum retirement 1016
income credits under divisions (C), (D), and (E) of that 1017
section; 1018

Either the senior citizen credit under division (F) of 1019

section 5747.055 of the Revised Code or the lump sum	1020
distribution credit under division (G) of that section;	1021
The dependent care credit under section 5747.054 of the	1022
Revised Code;	1023
The credit for displaced workers who pay for job training	1024
under section 5747.27 of the Revised Code;	1025
The campaign contribution credit under section 5747.29 of	1026
the Revised Code;	1027
The twenty-dollar personal exemption credit under section	1028
5747.022 of the Revised Code;	1029
The joint filing credit under division (G) <u>(E)</u> of section	1030
5747.05 of the Revised Code;	1031
The earned income credit under section 5747.71 of the	1032
Revised Code;	1033
The nonrefundable credit for education expenses under	1034
section 5747.72 of the Revised Code;	1035
The nonrefundable credit for donations to scholarship	1036
granting organizations under section 5747.73 of the Revised	1037
Code;	1038
The nonrefundable credit for tuition paid to a	1039
nonchartered nonpublic school under section 5747.75 of the	1040
Revised Code;	1041
<u>The nonrefundable credit for completion of a program under</u>	1042
<u>section 5747.86 of the Revised Code;</u>	1043
The nonrefundable vocational job credit under section	1044
5747.057 of the Revised Code;	1045
The nonrefundable job retention credit under division (B)	1046

of section 5747.058 of the Revised Code;	1047
The enterprise zone credit under section 5709.66 of the Revised Code;	1048 1049
The credit for beginning farmers who participate in a financial management program under division (B) of section 5747.77 of the Revised Code;	1050 1051 1052
The credit for commercial vehicle operator training expenses under section 5747.82 of the Revised Code;	1053 1054
The nonrefundable welcome home Ohio (WHO) program credit under section 122.633 of the Revised Code;	1055 1056
The credit for selling or renting agricultural assets to beginning farmers under division (A) of section 5747.77 of the Revised Code;	1057 1058 1059
The credit for purchases of qualifying grape production property under section 5747.28 of the Revised Code;	1060 1061
The small business investment credit under section 5747.81 of the Revised Code;	1062 1063
The nonrefundable lead abatement credit under section 5747.26 of the Revised Code;	1064 1065
The opportunity zone investment credit under section 122.84 of the Revised Code;	1066 1067
The enterprise zone credits under section 5709.65 of the Revised Code;	1068 1069
The research and development credit under section 5747.331 of the Revised Code;	1070 1071
The credit for rehabilitating a historic building under section 5747.76 of the Revised Code;	1072 1073

The nonrefundable Ohio low-income housing tax credit under section 5747.83 of the Revised Code;	1074 1075
The nonrefundable affordable single-family home credit under section 5747.84 of the Revised Code;	1076 1077
The nonresident credit under division (A) of section 5747.05 of the Revised Code;	1078 1079
The credit for a resident's out-of-state income under division (B) of section 5747.05 of the Revised Code;	1080 1081
The refundable motion picture and Broadway theatrical production credit under section 5747.66 of the Revised Code;	1082 1083
The refundable credit for film and theater capital improvement projects under section 5747.67 of the Revised Code;	1084 1085
The refundable jobs creation credit or job retention credit under division (A) of section 5747.058 of the Revised Code;	1086 1087 1088
The refundable credit for taxes paid by a qualifying entity granted under section 5747.059 of the Revised Code;	1089 1090
The refundable credits for taxes paid by a qualifying pass-through entity granted under division (I) of section 5747.08 of the Revised Code;	1091 1092 1093
The refundable credit under section 5747.80 of the Revised Code for losses on loans made to the Ohio venture capital program under sections 150.01 to 150.10 of the Revised Code;	1094 1095 1096
The refundable credit for rehabilitating a historic building under section 5747.76 of the Revised Code;	1097 1098
The refundable credit under section 5747.39 of the Revised Code for taxes levied under section 5747.38 of the Revised Code	1099 1100

paid by an electing pass-through entity. 1101

(B) For any credit, except the refundable credits 1102
enumerated in this section and the credit granted under division 1103
(H) of section 5747.08 of the Revised Code, the amount of the 1104
credit for a taxable year shall not exceed the taxpayer's 1105
aggregate amount of tax due under section 5747.02 of the Revised 1106
Code, after allowing for any other credit that precedes it in 1107
the order required under this section. Any excess amount of a 1108
particular credit may be carried forward if authorized under the 1109
section creating that credit. Nothing in this chapter shall be 1110
construed to allow a taxpayer to claim, directly or indirectly, 1111
a credit more than once for a taxable year. 1112

Section 2. That existing sections 2152.20, 2152.21, 1113
4507.05, 4507.071, 4508.02, 4510.311, 5747.08, and 5747.98 of 1114
the Revised Code are hereby repealed. 1115

Section 3. The credit authorized by section 5747.86 of the 1116
Revised Code, as enacted by this act, applies for certificates 1117
of completion issued under section 4510.311 of the Revised Code 1118
on or after the effective date of this section. 1119