

**As Reported by the Senate Ways and Means Committee**

**135th General Assembly**

**Regular Session**

**2023-2024**

**Sub. S. B. No. 10**

**Senator Blessing**

**Cosponsor: Senator Roegner**

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**A BILL**

To amend section 5701.11 of the Revised Code and to  
amend Sections 225.12, 265.10, 265.20, and  
701.10 of H.B. 45 of the 134th General Assembly  
to expressly incorporate changes in the Internal  
Revenue Code since February 17, 2022, into Ohio  
law, to make changes to the Emergency Rental  
Assistance program, to revise an existing  
earmark, to modify the requirements for a  
temporary arts economic relief grant program,  
and to declare an emergency.

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

**Section 1.** That section 5701.11 of the Revised Code be  
amended to read as follows:

**Sec. 5701.11.** The effective date to which this section  
refers is the effective date of this section as amended by ~~H.B. 51~~  
~~of the 134th general assembly~~S.B. 10 of the 135th general  
assembly.

(A) (1) Except as provided under division (A) (2) or (B) of  
this section, any reference in Title LVII or section 149.311,

3123.90, 3770.073, or 3772.37 of the Revised Code to the 19  
Internal Revenue Code, to the Internal Revenue Code "as 20  
amended," to other laws of the United States, or to other laws 21  
of the United States, "as amended," means the Internal Revenue 22  
Code or other laws of the United States as they exist on the 23  
effective date. 24

(2) This section does not apply to any reference in Title 25  
LVII of the Revised Code to the Internal Revenue Code as of a 26  
date certain specifying the day, month, and year, or to other 27  
laws of the United States as of a date certain specifying the 28  
day, month, and year. 29

(B) (1) For purposes of applying section 5733.04, 5745.01, 30  
or 5747.01 of the Revised Code to a taxpayer's taxable year 31  
ending after ~~March 31, 2021~~February 17, 2022, and before the 32  
effective date, a taxpayer may irrevocably elect to incorporate 33  
the provisions of the Internal Revenue Code or other laws of the 34  
United States that are in effect for federal income tax purposes 35  
for that taxable year if those provisions differ from the 36  
provisions that, under division (A) of this section, would 37  
otherwise apply. The filing by the taxpayer for that taxable 38  
year of a report or return that incorporates the provisions of 39  
the Internal Revenue Code or other laws of the United States 40  
applicable for federal income tax purposes for that taxable 41  
year, and that does not include any adjustments to reverse the 42  
effects of any differences between those provisions and the 43  
provisions that would otherwise apply, constitutes the making of 44  
an irrevocable election under this division for that taxable 45  
year. 46

(2) Elections under prior versions of division (B) (1) of 47  
this section remain in effect for the taxable years to which 48



D	GRF	600561	Parenting and Pregnancy Program	\$0	\$3,000,000
E	GRF	600562	Adoption Grant Program	\$0	\$15,000,000
F	GRF	600563	Putative Father Registry	\$0	\$500,000
G	TOTAL GRF General Revenue Fund			\$0	\$49,050,000
H	Dedicated Purpose Fund Group				
I	5CV3	600455	Operating Funds ARPA	\$0	\$13,000,000
J	5CV3	6006A2	Community Food Assistance - ARPA	\$0	\$25,000,000
K	5CV3	6006A3	County JFS	\$0	\$30,000,000
L	5CV3	6006A5	ARPA Food Assistance	\$0	\$5,000,000
M	5CV3	6006A6	Legal Services for Ukrainian <u>Refugees Arrivals</u>	\$0	\$5,000,000
N	TOTAL DPF Dedicated Purpose Fund Group			\$0	\$78,000,000
O	Federal Fund Group				
P	3H70	600661	Child Care ARPA Supplement	\$0	\$498,500,000
Q	TOTAL FED Federal Fund Group			\$0	\$498,500,000
R	TOTAL ALL BUDGET FUND GROUPS			\$0	\$625,550,000

PROGRAM OPERATIONS 70

Of the foregoing appropriation item 600450, Program 71

Operations, \$300,000 in fiscal year 2023 shall be allocated to 72

Ashland Foundations Community Childcare.	73
Of the foregoing appropriation item 600450, Program Operations, \$250,000 in fiscal year 2023 shall be used to support the Connect Our Kids Family Connections training.	74 75 76
PARENTING AND PREGNANCY PROGRAM	77
The foregoing appropriation item 600561, Parenting and Pregnancy Program, shall be used, in accordance with section 5101.804 of the Revised Code, to support the Ohio Parenting and Pregnancy Program.	78 79 80 81
ADOPTION GRANT PROGRAM	82
The foregoing appropriation item 600562, Adoption Grant Program, shall be used to administer grants to adoptive parents through the Adoption Grant Program, in accordance with sections 5101.191 and 5101.192 of the Revised Code.	83 84 85 86
If the Director of Job and Family Services determines that there are insufficient funds in fiscal year 2023 in appropriation item 600562, Adoption Grant Program, the Director may certify to the Director of Budget and Management the additional amount necessary to fund the Adoption Grant Program. The amount certified is hereby appropriated to appropriation item 600562, Adoption Grant Program.	87 88 89 90 91 92 93
PUTATIVE FATHER REGISTRY	94
The foregoing appropriation item 600563, Putative Father Registry, shall be used in accordance with sections 3107.062 and 5103.155 and division (C) of section 2151.3534 of the Revised Code.	95 96 97 98
<b>Sec. 265.20. LEGAL SERVICES FOR UKRAINIAN REFUGEES ARRIVALS</b>	99

The foregoing appropriation item 6006A6, Legal Services 100  
for Ukrainian ~~Refugees~~Arrivals, shall be allocated to the Ohio 101  
Access to Justice Foundation and shall be used to provide civil 102  
legal services to Ukrainian ~~refugees~~arrivals. 103

**Sec. 701.10.** (A) As used in this section: 104

(1) "Performing arts organization" means any institution 105  
that satisfies all of the following: 106

(a) Its principal place of business is in this state. 107

(b) Its primary purpose is to produce or present 108  
performances in music, comedy, the performing arts, or related 109  
fields. 110

(c) It is operated by or partially funded by a political 111  
subdivision of this state, a state institution of higher 112  
education, or a charitable organization. 113

(d) If it is operated by or partially funded by a 114  
political subdivision of this state or a state institution of 115  
higher education, it receives at least a majority of its funding 116  
from sources other than that subdivision or institution. 117

(e) If it is operated by a state institution of higher 118  
education, its managing board is independent of that 119  
institution's board of trustees and it does not present work 120  
exclusively by or for students. 121

(f) It manages its own budget. 122

~~(g) It has an annual, independent audit.~~ 123

(2) "Cultural arts museum" means any museum that satisfies 124  
all of the following: 125

(a) It is located in this state. 126

(b) Its primary purpose is to exhibit or present, for 127  
artistic or aesthetic purposes, property, including such 128  
property related to painting, drawing, design, sculpture making, 129  
ceramic making, printmaking, photography, video and filmmaking, 130  
graphic design, architecture, textiles, performing arts, and 131  
preserving and interpreting the history, art, and culture of 132  
popular music and multidisciplinary art forms. 133

(c) The operator of the museum meets all of the criteria 134  
described in divisions (A) (1) (c) to ~~(g)~~ (f) of this section. 135

(3) "Charitable organization" means an organization 136  
described under section 501(c) (3) of the Internal Revenue Code 137  
and exempt from federal income taxation under section 501(a) of 138  
the Internal Revenue Code. 139

(4) "State institution of higher education" has the same 140  
meaning as in section 3345.011 of the Revised Code. 141

(B) A performing arts organization or the operator of a 142  
cultural arts museum may apply to the Director of Development 143  
for a grant under this section. The application shall be 144  
submitted on a form and in the manner prescribed by the Director 145  
not later than thirty days after the effective date of this 146  
section. 147

The application shall, at minimum, include the following: 148

(1) Documentation establishing the organization's or the 149  
museum's operating budget for the most recently-concluded 150  
calendar year; 151

(2) Information and documentation detailing the 152  
organization's or operator's intended use of the requested grant 153  
funds; 154

(3) Any other information and documentation sufficient to 155  
establish that the organization or the museum meets the 156  
eligibility criteria prescribed by this section. 157

(C) The Director shall review and make a determination on 158  
each application submitted under division (B) of this section 159  
within thirty days of receipt. The Director may approve the 160  
application and award a grant to such organization or the 161  
operator of such museum. When awarding grants to eligible 162  
recipients, and when determining the amount of such grants, the 163  
Director shall give priority to organizations and operators of 164  
museums that did not receive funding from the Ohio Arts Council 165  
pursuant to the "Coronavirus Aid, Relief, and Economic Security 166  
(CARES) Act," Pub. L. No. 116-136. 167

(D) Grants awarded under this section shall be used for 168  
one or more of the following purposes: 169

(1) Employee compensation, excluding bonuses; 170

(2) Employee recruitment, rehiring, and training expenses; 171

(3) Rent or mortgage payments; 172

(4) Operating costs; 173

(5) Capital expenditures. 174

**Section 4.** That existing Sections 225.12, 265.10, 265.20, 175  
and 701.10 of H.B. 45 of the 134th General Assembly are hereby 176  
repealed. 177

**Section 5.** Section 5701.11 of the Revised Code is 178  
presented in this act as a composite of the section as amended 179  
by both H.B. 51 and S.B. 225 of the 134th General Assembly. The 180  
General Assembly, applying the principle stated in division (B) 181  
of section 1.52 of the Revised Code that amendments are to be 182



harmonized if reasonably capable of simultaneous operation, 183  
finds that the composite is the resulting version of the section 184  
in effect prior to the effective date of the section as 185  
presented in this act. 186

**Section 6.** This act is hereby declared to be an emergency 187  
measure necessary for the immediate preservation of the public 188  
peace, health, and safety. The reason for such necessity is to 189  
enable taxpayers to avoid making miscellaneous adjustments on 190  
their 2022 tax returns that increase costs of compliance. 191  
Therefore, this act shall go into immediate effect. 192