

**As Passed by the Senate**

**135th General Assembly**

**Regular Session**

**2023-2024**

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

**Senator Blessing**

**Cosponsors: Senators Roegner, Antonio, Cirino, Craig, DeMora, Hackett, Hicks-Hudson, Johnson, Manning, Reineke, Reynolds, Rulli, Schaffer, Smith, Wilkin**

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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, 18  
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  
they apply. 49

**Section 2.** That existing section 5701.11 of the Revised 50  
Code is hereby repealed. 51

**Section 3.** That Sections 225.12, 265.10, 265.20, and 52  
701.10 of H.B. 45 of the 134th General Assembly be amended to 53  
read as follows: 54

**Sec. 225.12. RENT AND UTILITY ASSISTANCE** 55

The foregoing appropriation item 195559, Rent and Utility 56  
Assistance, shall be used by the Department of Development to 57  
disburse funding under the Emergency Rental Assistance program 58  
in accordance with the federal "American Rescue Plan Act of 59  
2021," Pub. L. No. 117-2, and program guidelines for the use of 60  
these funds provided by the U.S. Department of the Treasury. 61

Notwithstanding any other law to the contrary, the funding 62  
disbursed under the foregoing appropriation item 195559, Rent 63  
and Utility Assistance, shall be used to provide payments 64  
towards an eligible household's rent and utility arrearages 65  
~~incurred before December 31, 2021.~~ Funding disbursed under the 66  
foregoing appropriation item shall be used by December 31, 2023. 67

**Sec. 265.10.** 68

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A JFS DEPARTMENT OF JOB AND FAMILY SERVICES

B General Revenue Fund

C	GRF	600450	Program Operations	\$0	\$30,550,000
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

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 74  
Operations, \$250,000 in fiscal year 2023 shall be used to 75  
support the Connect Our Kids Family Connections training. 76

PARENTING AND PREGNANCY PROGRAM 77

The foregoing appropriation item 600561, Parenting and 78  
Pregnancy Program, shall be used, in accordance with section 79  
5101.804 of the Revised Code, to support the Ohio Parenting and 80  
Pregnancy Program. 81

ADOPTION GRANT PROGRAM 82

The foregoing appropriation item 600562, Adoption Grant 83  
Program, shall be used to administer grants to adoptive parents 84  
through the Adoption Grant Program, in accordance with sections 85  
5101.191 and 5101.192 of the Revised Code. 86

If the Director of Job and Family Services determines that 87  
there are insufficient funds in fiscal year 2023 in 88  
appropriation item 600562, Adoption Grant Program, the Director 89  
may certify to the Director of Budget and Management the 90  
additional amount necessary to fund the Adoption Grant Program. 91  
The amount certified is hereby appropriated to appropriation 92  
item 600562, Adoption Grant Program. 93

PUTATIVE FATHER REGISTRY 94

The foregoing appropriation item 600563, Putative Father 95  
Registry, shall be used in accordance with sections 3107.062 and 96  
5103.155 and division (C) of section 2151.3534 of the Revised 97  
Code. 98

<b>Sec. 265.20.</b> LEGAL SERVICES FOR UKRAINIAN <del>REFUGEES</del> <u>ARRIVALS</u>	99
The foregoing appropriation item 6006A6, Legal Services	100
for Ukrainian <del>Refugees</del> <u>Arrivals</u> , shall be allocated to the Ohio	101
Access to Justice Foundation and shall be used to provide civil	102
legal services to Ukrainian <del>refugees</del> <u>arrivals</u> .	103
<b>Sec. 701.10.</b> (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
<del>(g) It has an annual, independent audit.</del>	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 artistic or aesthetic purposes, property, including such property related to painting, drawing, design, sculpture making, ceramic making, printmaking, photography, video and filmmaking, graphic design, architecture, textiles, performing arts, and preserving and interpreting the history, art, and culture of popular music and multidisciplinary art forms.	127 128 129 130 131 132 133
(c) The operator of the museum meets all of the criteria described in divisions (A) (1) (c) to <del>(g)</del> <u>(f)</u> of this section.	134 135
(3) "Charitable organization" means an organization described under section 501(c) (3) of the Internal Revenue Code and exempt from federal income taxation under section 501(a) of the Internal Revenue Code.	136 137 138 139
(4) "State institution of higher education" has the same meaning as in section 3345.011 of the Revised Code.	140 141
(B) A performing arts organization or the operator of a cultural arts museum may apply to the Director of Development for a grant under this section. The application shall be submitted on a form and in the manner prescribed by the Director not later than thirty days after the effective date of this section.	142 143 144 145 146 147
The application shall, at minimum, include the following:	148
(1) Documentation establishing the organization's or the museum's operating budget for the most recently-concluded calendar year;	149 150 151
(2) Information and documentation detailing the organization's or operator's intended use of the requested grant	152 153

funds;	154
(3) Any other information and documentation sufficient to establish that the organization or the museum meets the eligibility criteria prescribed by this section.	155 156 157
(C) The Director shall review and make a determination on each application submitted under division (B) of this section within thirty days of receipt. The Director may approve the application and award a grant to such organization or the operator of such museum. When awarding grants to eligible recipients, and when determining the amount of such grants, the Director shall give priority to organizations and operators of museums that did not receive funding from the Ohio Arts Council pursuant to the "Coronavirus Aid, Relief, and Economic Security (CARES) Act," Pub. L. No. 116-136.	158 159 160 161 162 163 164 165 166 167
(D) Grants awarded under this section shall be used for one or more of the following purposes:	168 169
(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
<b>Section 4.</b> That existing Sections 225.12, 265.10, 265.20, and 701.10 of H.B. 45 of the 134th General Assembly are hereby repealed.	175 176 177
<b>Section 5.</b> Section 5701.11 of the Revised Code is presented in this act as a composite of the section as amended by both H.B. 51 and S.B. 225 of the 134th General Assembly. The	178 179 180

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