(135th General Assembly)
(Substitute Senate Bill Number 10)

AN ACT

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 Internal Revenue Code, to the Internal Revenue Code "as amended," to other laws of the United States, or to other laws of the United States, "as amended," means the Internal Revenue Code or other laws of the United States as they exist on the effective date.

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

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

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

SECTION 2. That existing section 5701.11 of the Revised Code is hereby repealed.

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

Sec. 225.12. RENT AND UTILITY ASSISTANCE

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

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

Sec. 265.10.

	1	2	3	4	5
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	$0	$5,000,000

			~~Refugees~~Arrivals		
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

Of the foregoing appropriation item 600450, Program Operations, $300,000 in fiscal year 2023 shall be allocated to Ashland Foundations Community Childcare.

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.

PARENTING AND PREGNANCY PROGRAM

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.

ADOPTION GRANT PROGRAM

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.

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.

PUTATIVE FATHER REGISTRY

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.

Sec. 265.20. LEGAL SERVICES FOR UKRAINIAN ~~REFUGEES~~ARRIVALS

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

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

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

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

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

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

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

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

(f) It manages its own budget.

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

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

(a) It is located in this state.

(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.

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

(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.

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

(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.

The application shall, at minimum, include the following:

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

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

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

(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.

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

(1) Employee compensation, excluding bonuses;

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

(3) Rent or mortgage payments;

(4) Operating costs;

(5) Capital expenditures.

SECTION 4. That existing Sections 225.12, 265.10, 265.20, and 701.10 of H.B. 45 of the 134th General Assembly are hereby repealed.

SECTION 5. 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 General Assembly, applying the principle stated in division (B) of section 1.52 of the Revised Code that amendments are to be harmonized if reasonably capable of simultaneous operation, finds that the composite is the resulting version of the section in effect prior to the effective date of the section as presented in this act.

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

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Speaker _____ of the House of Representatives.

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_____

President _____ of the Senate.

Passed _____, 20____

Approved _____, 20____

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Governor.

The section numbering of law of a general and permanent nature is complete and in conformity with the Revised Code.

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Director, Legislative Service Commission.

Filed in the office of the Secretary of State at Columbus, Ohio, on the ____ day of _____, A. D. 20____.

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Secretary of State.

File No. _____ Effective Date _____