

As Introduced

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

S. B. No. 317

Senator Antani

A BILL

To amend sections 9.16, 145.11, 742.11, 3307.15, 1
3309.15, and 5505.06 and to enact sections 2
3345.161 and 5703.83 of the Revised Code to 3
permit payment of state and local taxes and 4
other government fees with cryptocurrency and to 5
address investments in cryptocurrency by state 6
colleges and universities and the state 7
retirement systems. 8

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

Section 1. That sections 9.16, 145.11, 742.11, 3307.15, 9
3309.15, and 5505.06 be amended and sections 3345.161 and 10
5703.83 of the Revised Code be enacted to read as follows: 11

Sec. 9.16. (A) As used in this section: 12

~~(1)~~—"Governmental entity" means the state or a political 13
subdivision. 14

~~(2)~~—"Political subdivision" has the same meaning as in 15
section 9.48 of the Revised Code. 16

~~(3)~~—"State" has the same meaning as in section 2744.01 of 17
the Revised Code. 18

(B) A governmental entity may utilize distributed ledger technology, including blockchain technology, in the exercise of its authority. 19
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(C) A governmental entity shall accept cryptocurrency, as approved by the tax commissioner under section 5703.83 of the Revised Code, for the payment of any tax, fee, cost, charge, assessment, fine, or other payment of expense owed to the governmental entity. The governmental entity may require the payer to pay any service fees associated with the cryptocurrency transaction. 22
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Sec. 145.11. (A) The members of the public employees retirement board shall be the trustees of the funds created by section 145.23 of the Revised Code. The board shall have full power to invest the funds. The board and other fiduciaries shall discharge their duties with respect to the funds solely in the interest of the participants and beneficiaries; for the exclusive purpose of providing benefits to participants and their beneficiaries and defraying reasonable expenses of administering the public employees retirement system; with care, skill, prudence, and diligence under the circumstances then prevailing that a prudent person acting in a like capacity and familiar with these matters would use in the conduct of an enterprise of a like character and with like aims; and by diversifying the investments of the system so as to minimize the risk of large losses, unless under the circumstances it is clearly prudent not to do so. 29
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Nothing in this section shall be construed to prohibit the board from investing in cryptocurrency as defined in section 5703.83 of the Revised Code. 45
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To facilitate investment of the funds, the board may 48

establish a partnership, trust, limited liability company, 49
corporation, including a corporation exempt from taxation under 50
the Internal Revenue Code, 100 Stat. 2085, 26 U.S.C. 1, as 51
amended, or any other legal entity authorized to transact 52
business in this state. 53

(B) In exercising its fiduciary responsibility with 54
respect to the investment of the funds, it shall be the intent 55
of the board to give consideration to investments that enhance 56
the general welfare of the state and its citizens where the 57
investments offer quality, return, and safety comparable to 58
other investments currently available to the board. In 59
fulfilling this intent, equal consideration shall also be given 60
to investments otherwise qualifying under this section that 61
involve minority owned and controlled firms and firms owned and 62
controlled by women, either alone or in joint venture with other 63
firms. 64

The board shall adopt, in regular meeting, policies, 65
objectives, or criteria for the operation of the investment 66
program that include asset allocation targets and ranges, risk 67
factors, asset class benchmarks, time horizons, total return 68
objectives, and performance evaluation guidelines. In adopting 69
policies and criteria for the selection of agents with whom the 70
board may contract for the administration of the funds, the 71
board shall comply with sections 145.114 and 145.116 of the 72
Revised Code and shall also give equal consideration to minority 73
owned and controlled firms, firms owned and controlled by women, 74
and ventures involving minority owned and controlled firms and 75
firms owned and controlled by women that otherwise meet the 76
policies and criteria established by the board. Amendments and 77
additions to the policies and criteria shall be adopted in 78
regular meeting. The board shall publish its policies, 79

objectives, and criteria under this provision no less often than 80
annually and shall make copies available to interested parties. 81

When reporting on the performance of investments, the 82
board shall comply with the performance presentation standards 83
established by the association for investment management and 84
research. 85

(C) All investments shall be purchased at current market 86
prices and the evidences of title of the investments shall be 87
placed in the hands of the treasurer of state, who is hereby 88
designated as custodian thereof, or in the hands of the 89
treasurer of state's authorized agent. Evidences of title of the 90
investments so purchased may be deposited by the treasurer of 91
state for safekeeping with an authorized agent, selected by the 92
treasurer of state, who is a qualified trustee under section 93
135.18 of the Revised Code. The treasurer of state or the agent 94
shall collect the principal, dividends, distributions, and 95
interest thereon as they become due and payable and place them 96
when so collected into the custodial funds. 97

The treasurer of state shall pay for investments purchased 98
by the retirement board on receipt of written or electronic 99
instructions from the board or the board's designated agent 100
authorizing the purchase and pending receipt of the evidence of 101
title of the investment by the treasurer of state or the 102
treasurer of state's authorized agent. The board may sell 103
investments held by the board, and the treasurer of state or the 104
treasurer of state's authorized agent shall accept payment from 105
the purchaser and deliver evidence of title of the investment to 106
the purchaser on receipt of written or electronic instructions 107
from the board or the board's designated agent authorizing the 108
sale, and pending receipt of the moneys for the investments. The 109

amount received shall be placed in the custodial funds. The 110
board and the treasurer of state may enter into agreements to 111
establish procedures for the purchase and sale of investments 112
under this division and the custody of the investments. 113

(D) No purchase or sale of any investment shall be made 114
under this section except as authorized by the public employees 115
retirement board. 116

(E) Any statement of financial position distributed by the 117
board shall include the fair value, as of the statement date, of 118
all investments held by the board under this section. 119

Sec. 742.11. (A) The members of the board of trustees of 120
the Ohio police and fire pension fund shall be the trustees of 121
the funds created by section 742.59 of the Revised Code. The 122
board shall have full power to invest the funds. The board and 123
other fiduciaries shall discharge their duties with respect to 124
the funds solely in the interest of the participants and 125
beneficiaries; for the exclusive purpose of providing benefits 126
to participants and their beneficiaries and defraying reasonable 127
expenses of administering the Ohio police and fire pension fund; 128
with care, skill, prudence, and diligence under the 129
circumstances then prevailing that a prudent person acting in a 130
like capacity and familiar with these matters would use in the 131
conduct of an enterprise of a like character and with like aims; 132
and by diversifying the investments of the disability and 133
pension fund so as to minimize the risk of large losses, unless 134
under the circumstances it is clearly prudent not to do so. 135

Nothing in this section shall be construed to prohibit the 136
board from investing in cryptocurrency as defined in section 137
5703.83 of the Revised Code. 138

To facilitate investment of the funds, the board may 139
establish a partnership, trust, limited liability company, 140
corporation, including a corporation exempt from taxation under 141
the Internal Revenue Code, 100 Stat. 2085, 26 U.S.C.A. 1, as 142
amended, or any other legal entity authorized to transact 143
business in this state. 144

(B) In exercising its fiduciary responsibility with 145
respect to the investment of the funds, it shall be the intent 146
of the board to give consideration to investments that enhance 147
the general welfare of the state and its citizens where the 148
investments offer quality, return, and safety comparable to 149
other investments currently available to the board. In 150
fulfilling this intent, equal consideration shall be given to 151
investments otherwise qualifying under this section that involve 152
minority owned and controlled firms and firms owned and 153
controlled by women, either alone or in joint venture with other 154
firms. 155

The board shall adopt, in regular meeting, policies, 156
objectives, or criteria for the operation of the investment 157
program that include asset allocation targets and ranges, risk 158
factors, asset class benchmarks, time horizons, total return 159
objectives, and performance evaluation guidelines. In adopting 160
policies and criteria for the selection of agents with whom the 161
board may contract for the administration of the funds, the 162
board shall comply with sections 742.114 and 742.116 of the 163
Revised Code and shall also give equal consideration to minority 164
owned and controlled firms, firms owned and controlled by women, 165
and joint ventures involving minority owned and controlled firms 166
and firms owned and controlled by women that otherwise meet the 167
policies and criteria established by the board. Amendments and 168
additions to the policies and criteria shall be adopted in 169

regular meeting. The board shall publish its policies, 170
objectives, and criteria under this provision no less often than 171
annually and shall make copies available to interested parties. 172

When reporting on the performance of investments, the 173
board shall comply with the performance presentation standards 174
established by the association for investment management and 175
research. 176

(C) All bonds, notes, certificates, stocks, or other 177
evidences of investments purchased by the board shall be 178
delivered to the treasurer of state, who is hereby designated as 179
custodian thereof, or to the treasurer of state's authorized 180
agent, and the treasurer of state or the agent shall collect the 181
principal, interest, dividends, and distributions that become 182
due and payable and place them when so collected into the 183
custodial funds. Evidences of title of the investments may be 184
deposited by the treasurer of state for safekeeping with an 185
authorized agent, selected by the treasurer of state, who is a 186
qualified trustee under section 135.18 of the Revised Code. The 187
treasurer of state shall pay for the investments purchased by 188
the board on receipt of written or electronic instructions from 189
the board or the board's designated agent authorizing the 190
purchase and pending receipt of the evidence of title of the 191
investment by the treasurer of state or the treasurer of state's 192
authorized agent. The board may sell investments held by the 193
board, and the treasurer of state or the treasurer of state's 194
authorized agent shall accept payment from the purchaser and 195
deliver evidence of title of the investment to the purchaser on 196
receipt of written or electronic instructions from the board or 197
the board's designated agent authorizing the sale, and pending 198
receipt of the moneys for the investments. The amount received 199
shall be placed into the custodial funds. The board and the 200

treasurer of state may enter into agreements to establish 201
procedures for the purchase and sale of investments under this 202
division and the custody of the investments. 203

(D) All of the board's business shall be transacted, all 204
its funds shall be invested, all warrants for money drawn and 205
payments shall be made, and all of its cash, securities, and 206
other property shall be held, in the name of the board or its 207
nominee, provided that nominees are authorized by board 208
resolution for the purpose of facilitating the ownership and 209
transfer of investments. 210

(E) No purchase or sale of any investment shall be made 211
under this section except as authorized by the board of trustees 212
of the Ohio police and fire pension fund. 213

(F) Any statement of financial position distributed by the 214
board shall include the fair value, as of the statement date, of 215
all investments held by the board under this section. 216

Sec. 3307.15. (A) The members of the state teachers 217
retirement board shall be the trustees of the funds created by 218
section 3307.14 of the Revised Code. The board shall have full 219
power to invest the funds. The board and other fiduciaries shall 220
discharge their duties with respect to the funds solely in the 221
interest of the participants and beneficiaries; for the 222
exclusive purpose of providing benefits to participants and 223
their beneficiaries and defraying reasonable expenses of 224
administering the system; with care, skill, prudence, and 225
diligence under the circumstances then prevailing that a prudent 226
person acting in a like capacity and familiar with these matters 227
would use in the conduct of an enterprise of a like character 228
and with like aims; and by diversifying the investments of the 229
system so as to minimize the risk of large losses, unless under 230

the circumstances it is clearly prudent not to do so. 231

Nothing in this section shall be construed to prohibit the 232
board from investing in cryptocurrency as defined in section 233
5703.83 of the Revised Code. 234

To facilitate investment of the funds, the board may 235
establish a partnership, trust, limited liability company, 236
corporation, including a corporation exempt from taxation under 237
the Internal Revenue Code, 100 Stat. 2085, 26 U.S.C. 1, as 238
amended, or any other legal entity authorized to transact 239
business in this state. 240

(B) In exercising its fiduciary responsibility with 241
respect to the investment of the funds, it shall be the intent 242
of the board to give consideration to investments that enhance 243
the general welfare of the state and its citizens where the 244
investments offer quality, return, and safety comparable to 245
other investments currently available to the board. In 246
fulfilling this intent, equal consideration shall also be given 247
to investments otherwise qualifying under this section that 248
involve minority owned and controlled firms and firms owned and 249
controlled by women, either alone or in joint venture with other 250
firms. 251

The board shall adopt, in regular meeting, policies, 252
objectives, or criteria for the operation of the investment 253
program that include asset allocation targets and ranges, risk 254
factors, asset class benchmarks, time horizons, total return 255
objectives, and performance evaluation guidelines. In adopting 256
policies and criteria for the selection of agents with whom the 257
board may contract for the administration of the funds, the 258
board shall comply with sections 3307.152 and 3307.154 of the 259
Revised Code and shall also give equal consideration to minority 260

owned and controlled firms, firms owned and controlled by women, 261
and ventures involving minority owned and controlled firms and 262
firms owned and controlled by women that otherwise meet the 263
policies and criteria established by the board. Amendments and 264
additions to the policies and criteria shall be adopted in 265
regular meeting. The board shall publish its policies, 266
objectives, and criteria under this provision no less often than 267
annually and shall make copies available to interested parties. 268

When reporting on the performance of investments, the 269
board shall comply with the performance presentation standards 270
established by the CFA institute. 271

(C) All bonds, notes, certificates, stocks, or other 272
evidences of investments purchased by the board shall be 273
delivered to the treasurer of state, who is hereby designated as 274
custodian thereof, or to the treasurer of state's authorized 275
agent, and the treasurer of state or the agent shall collect the 276
principal, interest, dividends, and distributions that become 277
due and payable and place them when so collected into the 278
custodial funds. Evidences of title of the investments may be 279
deposited by the treasurer of state for safekeeping with an 280
authorized agent, selected by the treasurer of state, who is a 281
qualified trustee under section 135.18 of the Revised Code. The 282
treasurer of state shall pay for the investments purchased by 283
the board on receipt of written or electronic instructions from 284
the board or the board's designated agent authorizing the 285
purchase and pending receipt of the evidence of title of the 286
investment by the treasurer of state or the treasurer of state's 287
authorized agent. The board may sell investments held by the 288
board, and the treasurer of state or the treasurer of state's 289
authorized agent shall accept payment from the purchaser and 290
deliver evidence of title of the investment to the purchaser on 291

receipt of written or electronic instructions from the board or 292
the board's designated agent authorizing the sale, and pending 293
receipt of the moneys for the investments. The amount received 294
shall be placed into the custodial funds. The board and the 295
treasurer of state may enter into agreements to establish 296
procedures for the purchase and sale of investments under this 297
division and the custody of the investments. 298

(D) No purchase or sale of any investment shall be made 299
under this section except as authorized by the board. 300

(E) Any statement of financial position distributed by the 301
board shall include the fair value, as of the statement date, of 302
all investments held by the board under this section. 303

Sec. 3309.15. (A) The members of the school employees 304
retirement board shall be the trustees of the funds created by 305
section 3309.60 of the Revised Code. The board shall have full 306
power to invest the funds. The board and other fiduciaries shall 307
discharge their duties with respect to the funds solely in the 308
interest of the participants and beneficiaries; for the 309
exclusive purpose of providing benefits to participants and 310
their beneficiaries and defraying reasonable expenses of 311
administering the school employees retirement system; with care, 312
skill, prudence, and diligence under the circumstances then 313
prevailing that a prudent person acting in a like capacity and 314
familiar with such matters would use in the conduct of an 315
enterprise of a like character and with like aims; and by 316
diversifying the investments of the system so as to minimize the 317
risk of large losses, unless under the circumstances it is 318
clearly prudent not to do so. 319

Nothing in this section shall be construed to prohibit the 320
board from investing in cryptocurrency as defined in section 321

5703.83 of the Revised Code. 322

The board may establish a partnership, trust, limited liability company, corporation, including a corporation exempt from taxation under the Internal Revenue Code, 100 Stat. 2085, 26 U.S.C.A. 1, as amended, or any other legal entity authorized to transact business in this state. 323
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(B) In exercising its fiduciary responsibility with respect to the investment of the funds, it shall be the intent of the board to give consideration to investments that enhance the general welfare of the state and its citizens where the investments offer quality, return, and safety comparable to other investments currently available to the board. In fulfilling this intent, equal consideration shall also be given to investments otherwise qualifying under this section that involve minority owned and controlled firms and firms owned and controlled by women, either alone or in joint venture with other firms. 328
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The board shall adopt, in regular meeting, policies, objectives, or criteria for the operation of the investment program that include asset allocation targets and ranges, risk factors, asset class benchmarks, time horizons, total return objectives, and performance evaluation guidelines. In adopting policies and criteria for the selection of agents with whom the board may contract for the administration of the funds, the board shall comply with sections 3309.157 and 3309.159 of the Revised Code and shall also give equal consideration to minority owned and controlled firms, firms owned and controlled by women, and ventures involving minority owned and controlled firms and firms owned and controlled by women that otherwise meet the policies and criteria established by the board. Amendments and 339
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additions to the policies and criteria shall be adopted in 352
regular meeting. The board shall publish its policies, 353
objectives, and criteria under this provision no less often than 354
annually and shall make copies available to interested parties. 355

If the board contracts with a person, including an agent 356
or investment manager, for the management or investment of the 357
funds, the board shall require the person to comply with the 358
global investment performance standards established by the 359
chartered financial analyst institute, or a successor 360
organization, when reporting on the performance of investments. 361

(C) All evidences of title of investments purchased by the 362
board under this section shall be delivered to the treasurer of 363
state, who is hereby designated as custodian thereof, or to the 364
treasurer of state's authorized agent, and the treasurer of 365
state or the agent shall collect principal, interest, dividends, 366
and distributions that become due and payable and place the same 367
when so collected into the custodial funds. Evidences of title 368
of the investments may be deposited by the treasurer of state 369
for safekeeping with an authorized agent, selected by the 370
treasurer of state, who is a qualified trustee under section 371
135.18 of the Revised Code. The treasurer of state shall pay for 372
the investments purchased by the board pending receipt of the 373
evidence of title of the investments by the treasurer of state 374
or to the treasurer of state's authorized agent, and on receipt 375
of written or electronic instructions from the board or the 376
board's designated agent authorizing the purchase. The board may 377
sell any investments held by the board, and the treasurer of 378
state or the treasurer of state's authorized agent shall accept 379
payment from the purchaser and deliver evidence of title of the 380
investment to the purchaser on receipt of written or electronic 381
instructions from the board or the board's designated agent 382

authorizing the sale, and pending receipt of the moneys for the 383
investments. The amount received shall be placed into the 384
custodial funds. The board and the treasurer of state may enter 385
into agreements to establish procedures for the purchase and 386
sale of investments under this division and the custody of the 387
investment. 388

(D) No purchase or sale of any investment shall be made 389
under this section except as authorized by the school employees 390
retirement board. 391

(E) Any statement of financial position distributed by the 392
board shall include the fair value, as of the statement date, of 393
all investments held by the board under this section. 394

Sec. 3345.161. Nothing in this chapter shall be construed 395
to prohibit the board of trustees of a state university, as 396
defined in section 3345.011 of the Revised Code, from investing 397
in cryptocurrency, as defined in section 5703.83 of the Revised 398
Code. 399

Sec. 5505.06. (A) The members of the state highway patrol 400
retirement board shall be the trustees of the funds created by 401
section 5505.03 of the Revised Code. The board shall have full 402
power to invest the funds. The board and other fiduciaries shall 403
discharge their duties with respect to the funds solely in the 404
interest of the participants and beneficiaries; for the 405
exclusive purpose of providing benefits to participants and 406
their beneficiaries and defraying reasonable expenses of 407
administering the system; with care, skill, prudence, and 408
diligence under the circumstances then prevailing that a prudent 409
person acting in a like capacity and familiar with these matters 410
would use in the conduct of an enterprise of a like character 411
and with like aims; and by diversifying the investments of the 412

system so as to minimize the risk of large losses, unless under 413
the circumstances it is clearly prudent not to do so. 414

Nothing in this section shall be construed to prohibit the 415
board from investing in cryptocurrency as defined in section 416
5703.83 of the Revised Code. 417

To facilitate investment of the funds, the board may 418
establish a partnership, trust, limited liability company, 419
corporation, including a corporation exempt from taxation under 420
the Internal Revenue Code, 100 Stat. 2085, 26 U.S.C. 1, as 421
amended, or any other legal entity authorized to transact 422
business in this state. 423

(B) In exercising its fiduciary responsibility with 424
respect to the investment of the funds, it shall be the intent 425
of the board to give consideration to investments that enhance 426
the general welfare of the state and its citizens where the 427
investments offer quality, return, and safety comparable to 428
other investments currently available to the board. In 429
fulfilling this intent, equal consideration shall be given to 430
investments otherwise qualifying under this section that involve 431
minority owned and controlled firms and firms owned and 432
controlled by women, either alone or in joint venture with other 433
firms. 434

The board shall adopt, in regular meeting, policies, 435
objectives, or criteria for the operation of the investment 436
program that include asset allocation targets and ranges, risk 437
factors, asset class benchmarks, time horizons, total return 438
objectives, and performance evaluation guidelines. In adopting 439
policies and criteria for the selection of agents with whom the 440
board may contract for the administration of the funds, the 441
board shall comply with sections ~~5505.062~~5505.068 and ~~5505.064~~ 442

5505.0610 of the Revised Code and shall also give equal 443
consideration to minority owned and controlled firms, firms 444
owned and controlled by women, and joint ventures involving 445
minority owned and controlled firms and firms owned and 446
controlled by women that otherwise meet the policies and 447
criteria established by the board. Amendments and additions to 448
the policies and criteria shall be adopted in regular meeting. 449
The board shall publish its policies, objectives, and criteria 450
under this provision no less often than annually and shall make 451
copies available to interested parties. 452

When reporting on the performance of investments, the 453
board shall comply with the performance presentation standards 454
established by the association for investment management and 455
research. 456

(C) All evidences of title of the investments purchased by 457
the board shall be delivered to the treasurer of state, who is 458
hereby designated as the custodian thereof, or to the treasurer 459
of state's authorized agent. Evidences of title of the 460
investments may be deposited by the treasurer of state for 461
safekeeping with an authorized agent, selected by the treasurer 462
of state, who is a qualified trustee under section 135.18 of the 463
Revised Code. The treasurer of state shall collect the 464
principal, interest, dividends, and distributions that become 465
due and payable and, when collected, shall credit them to the 466
custodial funds. 467

The treasurer of state shall pay for the investments 468
purchased by the board on receipt of written or electronic 469
instructions from the board or the board's designated agent 470
authorizing the purchase and pending receipt of the evidence of 471
title of the investment by the treasurer of state or the 472

treasurer of state's authorized agent. The board may sell 473
investments held by the board, and the treasurer of state or the 474
treasurer of state's authorized agent shall accept payment from 475
the purchaser and deliver evidence of title of the investment to 476
the purchaser on receipt of written or electronic instructions 477
from the board or the board's designated agent authorizing the 478
sale, and pending receipt of the moneys for the investments. The 479
amount received shall be placed in the custodial funds. The 480
board and the treasurer of state may enter into agreements to 481
establish procedures for the purchase and sale of investments 482
under this division and the custody of the investments. 483

(D) All of the board's business shall be transacted, all 484
its funds shall be invested, all warrants for money drawn and 485
payments shall be made, and all of its cash, securities, and 486
other property shall be held, in the name of the board or its 487
nominee, provided that nominees are authorized by board 488
resolution for the purpose of facilitating the ownership and 489
transfer of investments. 490

(E) No purchase or sale of any investment shall be made 491
under this section except as authorized by the board. 492

(F) Any statement of financial position distributed by the 493
board shall include the fair value, as of the statement date, of 494
all investments held by the board under this section. 495

Sec. 5703.83. (A) As used in this section, 496
"cryptocurrency" means a digital representation of value that 497
functions as a medium of exchange, unit of account, or store of 498
value, which may be bought, sold, or traded securely, in which 499
the generation of units is regulated, transactions are verified, 500
and records are maintained by a decentralized system using 501
cryptography, such as blockchain or similar distributed ledger 502

technology, and for which there is a reasonable expectation that 503
it will maintain a stable value relative to a fixed amount of 504
monetary value. "Cryptocurrency" does not include a national 505
currency. 506

(B) The tax commissioner, on or before the thirtieth day 507
of June of each year, shall approve and publish on the 508
department of taxation's web site a list of cryptocurrencies 509
acceptable for the payment of any tax, fee, cost, charge, 510
assessment, fine, or other payment of expense under section 9.16 511
of the Revised Code. 512

Section 2. That existing sections 9.16, 145.11, 742.11, 513
3307.15, 3309.15, and 5505.06 of the Revised Code are hereby 514
repealed. 515

Section 3. Notwithstanding section 5703.83 of the Revised 516
Code, as enacted by this act, the Tax Commissioner shall approve 517
and publish on the Department of Taxation's web site the initial 518
list described in section 5703.83 of the Revised Code within six 519
months after the effective date of this section. 520