

OHIO

SENATE

JOURNAL

WEDNESDAY, NOVEMBER 19, 2025

EIGHTY-EIGHTH DAY
Senate Chamber, Columbus, Ohio
Wednesday, November 19, 2025, 1:30 p.m.

The Senate met pursuant to adjournment.

Prayer was offered by Pastor Dr. James Willis, St. Paul Missionary Baptist Church in Toledo, Ohio, followed by the Pledge of Allegiance to the Flag.

The journal of the last legislative day was read and approved.

The following guests were recognized by the Senate prior to the commencement of business:

Senator Huffman recognized James Erisman, a United States World War II veteran and Purple Heart recipient from Farmersville, Ohio, who will celebrate his 100th birthday on November 27th.

President McColley and Leader Antonio recognized Jim Kelly, Director of the Office of Research and Drafting at LSC, who is retiring after 37 years of service.

Senator DeMora recognized the Upper Arlington Girls Water Polo Team as the 2025 State Champions.

Senator Landis recognized Kaitlyn Carr from Smithville High School as the Division III State Track and Field Champion in the 1,600 and 3,200 meter races as well as the Division IV Cross Country State Champion.

Senator Manning recognized Avon High School Girls Volleyball Team as the Division II State Champions.

Senator Manning recognized Avon High School Boys Soccer Team as the Division II State Champions.

Senator Huffman recognized the Tippecanoe High School Girls Volleyball Team as the OHSAA Division III State Champions.

Senator Romanchuk recognized members of the Ohio Christian Education Network on their visit to the Statehouse.

Senator Reynolds recognized guests from Hamilton Township High School for being awarded the Purple Star School Award.

Senator Gavarone recognized Senate Page, Grace Rittenour, for her service to the Ohio Senate.

Senator Timken recognized Aarit Koul as the 2025 National Civics Bee Champion.

Senator Liston recognized students from the Tree of Life Christian School on

their visit to the Statehouse.

Senator Lang recognized students from Miami University Arts Management and Entrepreneurship Program on their visit to the Statehouse.

MOTIONS

On the motion of Senator Reineke, the Senate recessed until 3:30 p.m.

The Senate met pursuant to the recess.

REPORTS OF REFERENCE AND BILLS FOR SECOND CONSIDERATION

Senator McColley reports for the standing committee on Rules and Reference, recommending that the following bills, standing in order for second consideration, be referred to committee as recommended:

Sub. H. B. No. 3-Representatives Willis, Thomas, C., et al.

To amend sections 4503.03, 4510.036, 4511.75, 4511.751, and 4511.76 and to enact sections 5.501, 3327.18, and 3327.19 of the Revised Code to address school bus safety, to designate this act as the School Bus Safety Act, and to make an appropriation.

To the Committee on Armed Services, Veterans Affairs and Public Safety.

Am. H. B. No. 21-Representative King, et al.

To amend sections 1716.01 and 5747.01 and to enact sections 1716.22 and 3333.96 of the Revised Code to enact the Health Care Sharing Ministries Freedom to Share Act.

To the Committee on Financial Institutions, Insurance and Technology.

H. B. No. 213-Representatives Miller, K., Salvo, et al.

To enact section 5534.926 of the Revised Code to designate a portion of Interstate 70 in Licking County as the "Tuscarawas Valley Memorial Highway."

To the Committee on Transportation.

Sub. H. B. No. 251-Representative Willis, et al.

To amend sections 4561.01 and 4561.11 and to enact sections 4561.60, 4561.61, 4561.62, 4561.63, and 4561.64 of the Revised Code to establish requirements related to the use of an unmanned aerial vehicle by law enforcement and to expressly incorporate additional aviation facilities into the Aeronautics Law.

To the Committee on Armed Services, Veterans Affairs and Public Safety.

Sub. H. B. No. 253-Representatives John, Young, et al.

To amend sections 2305.234, 2925.01, 2925.23, 2925.55, 2925.56, 3701.048, 3701.74, 3715.872, 3719.121, 3719.13, 3719.81, 4729.01, 4729.51, 4731.22, 4731.2210, 4731.25, 4743.09, 4755.48, 4761.01, 4761.03, 4761.032, 4761.06, 4761.061, 4761.07, 4761.09, 4761.13, 4761.14, 4761.17, 4761.30, 4761.99, 4765.51, 4769.01, 5123.47, 5164.95, and 5903.12 and to enact sections 4761.033, 4761.20, 4761.21, 4761.31, 4761.311, 4761.32, 4761.33, 4761.34, 4761.35, 4761.36, 4761.37, 4761.38, 4761.39, 4761.391, 4761.40, 4761.41, 4761.42, 4761.44, 4761.45, 4761.46, and 4761.49 of the Revised Code to license advanced practice respiratory therapists.

To the Committee on Health.

H. B. No. 311-Representatives White, E., Hoops, et al.

To enact section 5.2322 of the Revised Code to designate the third full week of May as "EMS week in Ohio."

To the Committee on Armed Services, Veterans Affairs and Public Safety.

Am. H. B. No. 359-Representatives Thomas, C., Gross, et al.

To amend section 5502.522 of the Revised Code to clarify the statewide emergency alert system in cases of missing autistic or developmentally disabled children and to name the alert the Joshua Alert.

To the Committee on Armed Services, Veterans Affairs and Public Safety.

Am. H. B. No. 377-Representative Deeter, et al.

To amend section 4731.33 and to enact section 4731.331 of the Revised Code to revise the law governing the application of light-based medical devices for the purpose of hair removal.

To the Committee on Health.

H. B. No. 381-Representatives Abrams, Ghanbari, et al.

To amend section 4501.21 and to enact section 4503.937 of the Revised Code to create the "DoltForJack" license plate.

To the Committee on Transportation.

H. B. No. 462-Representative Richardson, et al.

To amend sections 3313.718 and 3314.141 of the Revised Code regarding student use of a nasal epinephrine delivery device.

To the Committee on Education.

S. B. No. 303-Senator Johnson, et al.

To amend sections 2151.022, 2152.02, 2152.16, 2923.21, 2923.211, and 2930.01 of the Revised Code to allow a person who is between eighteen and twenty-one years old to receive or purchase a handgun from a federally licensed firearms dealer.

To the Committee on General Government.

S. B. No. 327-Senator Cutrona

To amend sections 149.43, 3503.13, and 3503.153 of the Revised Code to enact the Protecting Elected Officials Against Coercion and Extremism (PEACE) Act to generally prohibit the disclosure of an elected official's residential and familial information under the Public Records Law.

To the Committee on General Government.

S. B. No. 328-Senator Koehler, et al.

To amend sections 3313.603, 3313.6020, 3313.617, 3314.03, 3326.11, and 3328.24; to enact sections 3301.0733, 3301.14, 3301.141, 3301.142, 3313.6034, and 3313.6115; and to repeal section 3313.607 of the Revised Code regarding the Education and Workforce Return on Investment Initiative, a middle school career exploration course requirement, and student academic and career plans.

To the Committee on Education.

S. B. No. 329-Senators Hicks-Hudson, Smith

To amend sections 1509.03, 1509.22, 1509.222, 1509.223, 1509.224, 1509.33, and 1509.99 and to repeal section 1509.226 of the Revised Code to expressly prohibit the surface application of brine from oil and gas wells on roads.

To the Committee on Agriculture and Natural Resources.

YES - 13: NICKIE J. ANTONIO, ANDREW O. BRENNER, BRIAN M. CHAVEZ, JERRY C. CIRINO, HEARCEL F. CRAIG, THERESA GAVARONE, GEORGE F. LANG, BETH LISTON, ROB MCCOLLEY, BILL REINEKE, MICHELE REYNOLDS, TIM SCHAFFER, KENT SMITH

NO - 0.

The question being, "Shall the report of the committee be accepted?"

The report of the committee was accepted.

Said bills were considered a second time and referred to committee as recommended.

REPORTS OF STANDING AND SELECT COMMITTEES

Senator Johnson submitted the following report:

The standing committee on Armed Services, Veterans Affairs and Public Safety, to which was referred **S. B. No. 273**-Senator Koehler, having had the same under consideration, reports back a substitute bill and recommends its passage.

Co-Sponsor: Johnson.

YES - 5: TERRY JOHNSON, STEVE WILSON, HEARCEL F. CRAIG, THOMAS F. PATTON, TIM SCHAFFER

NO - 0.

Senator O'Brien submitted the following report:

The standing committee on Local Government, to which was referred **Sub. H. B. No. 129**-Representative Thomas, D., et al., having had the same under consideration, reports back a substitute bill and recommends its passage.

Co-Sponsor: Koehler.

YES - 5: SANDRA O'BRIEN, THERESA GAVARONE, KYLE KOEHLER, AL LANDIS, SHANE WILKIN

NO - 2: KENT SMITH, PAULA HICKS-HUDSON

Senator O'Brien submitted the following report:

The standing committee on Local Government, to which was referred **Sub. H. B. No. 186**-Representatives Hoops, Thomas, D., et al., having had the same under consideration, reports back a substitute bill and recommends its passage.

Co-Sponsor: Koehler.

YES - 5: SANDRA O'BRIEN, THERESA GAVARONE, KYLE
KOEHLER, AL LANDIS, SHANE WILKIN

NO - 2: KENT SMITH, PAULA HICKS-HUDSON

Senator O'Brien submitted the following report:

The standing committee on Local Government, to which was referred **Sub. H. B. No. 309**-Representative Thomas, D., et al., having had the same under consideration, reports back a substitute bill and recommends its passage.

Co-Sponsor: Koehler.

YES - 5: SANDRA O'BRIEN, THERESA GAVARONE, KYLE
KOEHLER, AL LANDIS, SHANE WILKIN

NO - 2: KENT SMITH, PAULA HICKS-HUDSON

Senator O'Brien submitted the following report:

The standing committee on Local Government, to which was referred **Sub. H. B. No. 335**-Representative Thomas, D., et al., having had the same under consideration, reports back a substitute bill and recommends its passage.

Co-Sponsor: Koehler.

YES - 5: SANDRA O'BRIEN, THERESA GAVARONE, KYLE
KOEHLER, AL LANDIS, SHANE WILKIN

NO - 2: KENT SMITH, PAULA HICKS-HUDSON

Senator Chavez submitted the following report:

The standing committee on Energy, to which was referred **S. B. No. 219**-Senator Landis, having had the same under consideration, reports back a substitute bill and recommends its passage.

Co-Sponsor: Schaffer.

YES - 8: BRIAN M. CHAVEZ, AL LANDIS, JERRY C. CIRINO,
GEORGE F. LANG, BILL REINEKE, TIM SCHAFFER,
JANE M. TIMKEN, SHANE WILKIN

NO - 3: KENT SMITH, WILLIAM P. DEMORA, CASEY

WEINSTEIN

Senator Manning submitted the following report:

The standing committee on Judiciary, to which was referred **Sub. H. B. No. 247**-Representatives Miller, K., Lawson-Rowe, et al., having had the same under consideration, reports back a substitute bill and recommends its passage.

Co-Sponsors: Blessing, Manning.

YES - 7: NATHAN H. MANNING, MICHELE REYNOLDS, PAULA HICKS-HUDSON, THERESA GAVARONE, AL CUTRONA, LOUIS W. BLESSING, III, KENT SMITH

NO - 0.

Senator Huffman submitted the following report:

The standing committee on Health, to which was referred **H. B. No. 440**-Representatives Deeter, Stewart, et al., having had the same under consideration, reports it back and recommends its passage.

Co-Sponsors: Johnson, Huffman, Ingram.

YES - 6: STEPHEN A. HUFFMAN, TERRY JOHNSON, BETH LISTON, CATHERINE D. INGRAM, KRISTINA D. ROEGNER, MARK ROMANCHUK

NO - 0.

Senator Cirino submitted the following report:

The standing committee on Finance, to which was re-referred **Sub. H. B. No. 184**-Representatives Stewart, Mathews, T., et al., having had the same under consideration, re-reports back a substitute bill and recommends its passage.

YES - 14: JERRY C. CIRINO, BRIAN M. CHAVEZ, PAULA HICKS-HUDSON, LOUIS W. BLESSING, III, ANDREW O. BRENNER, HEARCEL F. CRAIG, CATHERINE D. INGRAM, GEORGE F. LANG, SUSAN MANCHESTER, NATHAN H. MANNING, SANDRA O'BRIEN, THOMAS F. PATTON, MARK ROMANCHUK, SHANE WILKIN

NO - 0.

The question being, "Shall the reports of the committee be accepted?"
The reports of the committee were accepted.

Senator McColley submitted the following report:

The standing committee on Rules and Reference to which were referred the appointments by the Governor of:

Murray, Colleen, Republican, from Huron, Erie County, Ohio, as a Member of the Ohio Turnpike and Infrastructure Commission for a term beginning July 1, 2025, ending at the close of business June 30, 2030, replacing Colleen Shay Murray, whose term expired.

Having had the same under consideration, reports back the recommendation that the Senate advise and consent to said appointments.

YES – 13: NICKIE J. ANTONIO, ANDREW O. BRENNER, BRIAN M. CHAVEZ, JERRY C. CIRINO, HEARCEL F. CRAIG, THERESA GAVARONE, GEORGE F. LANG, BETH LISTON, ROB MCCOLLEY, BILL REINEKE, MICHELE REYNOLDS, TIM SCHAFFER, KENT SMITH

NO – 0.

The question being, "Shall the Senate advise and consent to the appointments by the Governor?"

The yeas and nays were taken and resulted – yeas 33, nays 0, as follows:

Those who voted in the affirmative were: Senators

Antonio	Blackshear	Blessing	Brenner
Chavez	Cirino	Craig	Cutrona
DeMora	Gavarone	Hicks-Hudson	Huffman
Ingram	Johnson	Koehler	Landis
Lang	Liston	Manchester	Manning
O'Brien	Patton	Reineke	Reynolds
Roegner	Romanchuk	Schaffer	Smith
Timken	Weinstein	Wilkin	Wilson
			McColley-33

So the Senate advised and consented to said appointment.

BILLS FOR THIRD CONSIDERATION

Am. H. B. No. 114-Representatives Bird, Ritter.

Cosponsors: Representatives Williams, Young, King, Daniels, Fowler Arthur, Hiner, Odioso, Brennan, Click, Barhorst, Brewer, Brownlee, Cockley, Deeter, Denson, Dovilla, Grim, Gross, Hall, D., Hall, T., Isaacsohn, Jarrells, John, Jones, Lawson-Rowe, Lett, Mathews, T., Mohamed, Newman, Piccolantonio,

Rader, Richardson, Robb Blasdel, Robinson, Roemer, Rogers, Salvo, Sigrist, Somani, Thomas, C., Troy, Upchurch, White, E., Willis Senator Brenner.

To amend section 3321.01 of the Revised Code regarding age requirements for kindergarten admission and to correct a scoring error on the 2024-2025 science end-of-course exam, was considered the third time.

The question being, "Shall the bill, **Am. H. B. No. 114**, pass?"

The yeas and nays were taken and resulted – yeas 29, nays 4, as follows:

Those who voted in the affirmative were: Senators

Antonio	Blackshear	Blessing	Brenner
Chavez	Cirino	Craig	Cutrona
Gavarone	Huffman	Johnson	Koehler
Landis	Lang	Liston	Manchester
Manning	O'Brien	Patton	Reineke
Reynolds	Roegner	Romanchuk	Schaffer
Timken	Weinstein	Wilkin	Wilson
			McColley-29

Senators DeMora, Hicks-Hudson, Ingram, and Smith voted in the negative-4.

So the bill passed.

The title was amended as follows:

Add the names: "Cirino, O'Brien, Patton, Reynolds, Roegner."

The question being, "Shall the motion be agreed to?"

The motion was agreed to and the title so amended.

Sub. H. B. No. 129-Representative Thomas, D.

Cosponsors: Representatives Dean, Fischer, Gross, Hall, T., Johnson, Peterson, Williams, Workman, Craig, Creech, Daniels, Dovilla, Hiner, Mathews, A., Mathews, T., McClain, Miller, M., Newman, Plummer, Richardson, Roemer, Willis, Young Senator Koehler.

To amend sections 319.301, 323.32, 5705.01, 5705.03, 5705.194, and 5709.92 and to enact sections 5705.195, 5705.196, and 5705.197 of the Revised Code to generally include fixed-sum levies in the calculation of a school district's millage floor and to authorize, with limitations, school district fixed-sum levies, was considered the third time.

The question being, "Shall the bill, **Sub. H. B. No. 129**, pass?"

Senator Hicks-Hudson moved to amend as follows:

After line 995, insert:

"If the levy submitted is under division (B) of section 5705.194 of the Revised Code, the form of the ballot specified in this section shall be changed by replacing "a fixed-sum" with "an emergency.""

The question being, "Shall the amendment be agreed to?"

Senator Reineke moved that the amendment be laid on the table.

The question being, "Shall the motion be agreed to?"

A roll call was requested which was properly supported.

The yeas and nays were taken and resulted – yeas 24, nays 9, as follows:

Those who voted in the affirmative were: Senators

Blessing	Brenner	Chavez	Cirino
Cutrona	Gavarone	Huffman	Johnson
Koehler	Landis	Lang	Manchester
Manning	O'Brien	Patton	Reineke
Reynolds	Roegner	Romanchuk	Schaffer
Timken	Wilkin	Wilson	McColley-24

Those who voted in the negative were: Senators

Antonio	Blackshear	Craig	DeMora
Hicks-Hudson	Ingram	Liston	Smith
			Weinstein-9

The amendment was laid on the table.

The question recurred, "Shall the bill, **Sub. H. B. No. 129**, pass?"

The yeas and nays were taken and resulted – yeas 23, nays 10, as follows:

Those who voted in the affirmative were: Senators

Brenner	Chavez	Cirino	Cutrona
Gavarone	Huffman	Johnson	Koehler
Landis	Lang	Manchester	Manning
O'Brien	Patton	Reineke	Reynolds
Roegner	Romanchuk	Schaffer	Timken
Wilkin	Wilson		McColley-23

Those who voted in the negative were: Senators

Antonio	Blackshear	Blessing	Craig
DeMora	Hicks-Hudson	Ingram	Liston
Smith			Weinstein-10

So the bill passed.

The title was amended as follows:

Add the names: "Brenner, Cirino, Gavarone, Huffman, O'Brien, Reineke, Reynolds, Roegner, Romanchuk, Schaffer."

The question being, "Shall the motion be agreed to?"

The motion was agreed to and the title so amended.

Sub. H. B. No. 184—Representatives Stewart, Mathews, T.

Cosponsors: Representatives Deeter, Gross, Williams, Barhorst, Bird, Brennan, Brent, Brewer, Brownlee, Click, Cockley, Creech, Dovilla, Fischer, Ghanbari, Glassburn, Grim, Hall, D., Hall, T., Hiner, Jarrells, John, LaRe, Lawson-Rowe, Lorenz, Mathews, A., Mohamed, Newman, Odioso, Peterson, Piccolantonio, Plummer, Robb Blasdel, Roemer, Rogers, Russo, Salvo,

Sigrist, Somani, Tims, Upchurch, Willis, Young Senator Manning.

To amend sections 9.66, 126.65, 149.311, 718.13, 718.84, 3313.6028, 3315.063, 3327.017, 3333.133, 3333.97, 3345.89, 3376.01, 3379.10, 4503.44, 4506.11, 4507.05, 4507.21, 4507.23, 4771.12, 5104.32, 5104.53, 5165.26, 5502.262, 5525.17, 5709.40, 5709.41, 5709.73, and 5709.78; to amend, for the purpose of adopting a new section number as indicated in parentheses, section 126.65 (5502.75); and to enact sections 169.081, 3345.111, 3376.14, 4771.021, and 5709.511 of the Revised Code and to amend Sections 207.10, 207.20, 221.20, 243.20, and 343.10 of H.B. 96 of the 136th General Assembly, Sections 200.30 as subsequently amended, 221.10 as subsequently amended, 221.15 as subsequently amended, 229.10, and 373.15 as subsequently amended of H.B. 2 of the 135th General Assembly, and Section 265.550 of H.B. 33 of the 135th General Assembly as subsequently amended and to repeal Section 751.80 of H.B. 96 of the 136th General Assembly to make appropriations and to provide authorization and conditions for the operation of state programs, was considered the third time.

The question being, "Shall the bill, **Sub. H. B. No. 184**, pass?"

Senator Reineke moved that **Sub. H. B. No. 184** be informally passed and retain its place on the calendar.

The question being, "Shall the motion be agreed to?"

The motion was agreed to.

Sub. H. B. No. 186-Representatives Hoops, Thomas, D.

Cosponsors: Representatives Lear, Hall, T., Dean, Fischer, Deeter, Click, Gross, Lorenz, Johnson, Workman, King, Williams, Stewart, Dovilla, Bird, John, Plummer, Roemer, Willis, Brennan, Creech, Daniels, Fowler Arthur, Holmes, Kishman, Lampton, Mathews, A., Mathews, T., McClain, Miller, M., Newman, Peterson, Ray, Ritter, Robb Blasdel, Salvo, Stephens, Young Senator Koehler.

To amend sections 319.301, 319.302, 323.08, 323.152, 323.155, 323.158, 4503.06, 4503.065, 4503.0610, 5715.16, and 5715.19 and to enact section 319.303 of the Revised Code to authorize a reduction in school district property taxes affected by a millage floor that would limit increases in such taxes according to inflation, to modify property tax reductions for residential property, to modify the process for certifying property tax abstracts, and to make an appropriation, was considered the third time.

The question being, "Shall the bill, **Sub. H. B. No. 186**, pass?"

Senator Hicks-Hudson moved to amend as follows:

In line 9 of the title, after "property," insert "and"

In line 10 of the title, delete ", and to make"

In line 11 of the title, delete "an appropriation"

In line 2165, delete "the Tax Commissioner" and insert "county auditors"

In line 2167, delete "2023" and insert "2024"; delete "2024" and insert "2025"

In line 2177, delete ";

Delete line 2178

In line 2179, delete "(B)(2) of this section to the appropriate county auditors"

In line 2183, delete "2023" and insert "2024"; delete "certified" and insert "determined"

In line 2184, delete "(B)(3)" and insert "(B)"

In line 2185, delete "2025" and insert "2026"

In line 2186, delete "2026" and insert "2027"

In line 2193, delete "2024" and insert "2025"; delete "certified" and insert "determined"

In line 2194, delete "(B)(3)" and insert "(B)"

In line 2195, delete "2025" and insert "2026"; delete "2026" and insert "2027"

In line 2196, delete "2026" and insert "2027"; delete "2027" and insert "2028"

Delete lines 2201 through 2243

In line 2249, delete "2025" and insert "2026"

In line 2251, delete "2026" and insert "2027"

In line 2252, delete "2026" and insert "2027"

In line 2257, delete "2024" and insert "2025"

In line 2258, delete "2025" and insert "2026"

In line 2262, delete "2025" and insert "2026"

In line 2263, delete "2026" and insert "2027"

In line 2269, delete "2026" and insert "2027"

In line 2270, delete "2027" and insert "2028"

In line 2275, delete "2026" and insert "2027"

In line 2277, delete "2027" and insert "2028"

In line 2278, delete "2027" and insert "2028"

In line 2283, delete "2024" and insert "2025"

In line 2284, delete "2025" and insert "2026"

In line 2288, delete "2026" and insert "2027"

In line 2289, delete "2027" and insert "2028"

In line 2297, delete ". In the case of amounts calculated"

Delete lines 2298 through 2307

In line 2308, delete "amounts to eligible districts"; after "2027" insert ", for amounts certified under division (B) of this section, or August 15, 2028, for amounts certified under division (C) of this section"

Delete lines 2309 through 2313

Delete lines 2319 through 2326

In line 2327, delete "8" and insert "7"

The question being, "Shall the amendment be agreed to?"

Senator Reineke moved that the amendment be laid on the table.

The question being, "Shall the motion be agreed to?"

A roll call was requested which was properly supported.

The yeas and nays were taken and resulted – yeas 24, nays 9, as follows:

Those who voted in the affirmative were: Senators

Blessing	Brenner	Chavez	Cirino
Cutrona	Gavarone	Huffman	Johnson
Koehler	Landis	Lang	Manchester
Manning	O'Brien	Patton	Reineke
Reynolds	Roegner	Romanchuk	Schaffer
Timken	Wilkin	Wilson	McColley-24

Those who voted in the negative were: Senators

Antonio	Blackshear	Craig	DeMora
Hicks-Hudson	Ingram	Liston	Smith
			Weinstein-9

The amendment was laid on the table.

The question recurred, "Shall the bill, **Sub. H. B. No. 186**, pass?"

Senator Smith moved to amend as follows:

In line 2 of the title, after "323.158" insert ", 3317.017, 3317.02, 3317.021, 3317.165"

In line 4 of the title, after "Code" insert "and to amend Sections 265.10, 265.150, and 265.190 of H.B. 96 of the 136th General Assembly"

In line 7 of the title, after "inflation," insert "to require a corresponding adjustment in the school funding formula,"

In line 13, after "323.158" insert ", 3317.017, 3317.02, 3317.021, 3317.165"

After line 865, insert:

"Sec. 3317.017. This section shall apply only for fiscal years 2026 and 2027.

(A) The department of education and workforce shall compute a city, local, or exempted village school district's per-pupil local capacity amount for a fiscal year as follows:

(1) Calculate the district's valuation per pupil for that fiscal year as follows:

(a) Determine the minimum of ~~the district's three-year average valuation,~~ for the fiscal year for which the calculation is made, a three-year average of qualifying valuations for the district using the three most recent tax years for which data is available and the district's taxable value-qualifying valuation for the most recent tax year for which data is available;

(b) Divide the amount determined under division (A)(1)(a) of this section by the district's base cost enrolled ADM for the fiscal year for which the calculation is made.

(2) Calculate the district's local share federal adjusted gross income per pupil for that fiscal year as follows:

(a) Determine the minimum of the following:

(i) The average of the total federal adjusted gross income of the district's residents for the three most recent tax years for which data is available, as certified under section 3317.021 of the Revised Code;

(ii) The total federal adjusted gross income of the district's residents for the most recent tax year for which data is available, as certified under section 3317.021 of the Revised Code.

(b) Divide the amount determined under division (A)(2)(a) of this section by the district's base cost enrolled ADM for the fiscal year for which the calculation is made.

(3) Calculate the district's adjusted local share federal adjusted gross income per pupil for that fiscal year as follows:

(a) Determine both of the following:

(i) The median federal adjusted gross income of the district's residents for the most recent tax year for which data is available, as certified under section 3317.021 of the Revised Code;

(ii) The number of state tax returns filed by taxpayers residing in the district for the most recent tax year for which data is available, as certified under section 3317.021 of the Revised Code.

(b) Compute the product of divisions (A)(3)(a)(i) and (ii) of this section;

(c) Divide the amount determined under division (A)(3)(b) of this section by the district's base cost enrolled ADM for the fiscal year for which the calculation is made.

(4) Calculate the district's per-pupil local capacity percentage as follows:

(a) Determine the median of the median federal adjusted gross incomes determined for all districts statewide under division (A)(3)(a)(i) of this section for that fiscal year;

(b) Divide the district's median federal adjusted gross income for that fiscal year determined under division (A)(3)(a)(i) of this section by the median federal adjusted gross income for all districts statewide determined under division (A)(4)(a) of this section;

(c) Rank all school districts in order of the ratios calculated under division (A)(4)(b) of this section, from the district with the highest ratio calculated under division (A)(4)(b) of this section to the district with the lowest ratio calculated under division (A)(4)(b) of this section;

(d) Determine the district's per-pupil local capacity percentage as follows:

(i) If the ratio calculated for the district under division (A)(4)(b) of this section is greater than or equal to the ratio calculated under division (A)(4)(b) of this section for the district with the fortieth highest ratio as determined under division (A)(4)(c) of this section, the district's per-pupil local capacity percentage shall be equal to 0.025.

(ii) If the ratio calculated for the district under division (A)(4)(b) of this section is less than the ratio calculated under division (A)(4)(b) of this section for the district with the fortieth highest ratio as determined under division (A)(4)(c) of this section but greater than 1.0, the district's per-pupil local capacity percentage shall be equal to an amount calculated as follows:

$$\{[(\text{The ratio calculated for the district under division (A)(4)(b) of this section} - 1) \times 0.0025] / (\text{the ratio calculated under division (A)(4)(b) of this section for the district with the fortieth highest ratio as determined under division (A)(4)(c) of this section} - 1)\} + 0.0225$$

(iii) If the ratio calculated for the district under division (A)(4)(b) of this section is less than or equal to 1.0, the district's per-pupil local capacity percentage shall be equal to the amount calculated under division (A)(4)(b) of this section times 0.0225.

(5) Calculate the district's per-pupil local capacity amount for that fiscal year as follows:

(The district's valuation per pupil calculated under division (A)(1) of this section for that fiscal year X the district's per-pupil local capacity percentage calculated under division (A)(4) of this section X 0.60) + (the district's local

share federal adjusted gross income per pupil calculated under division (A)(2) of this section for that fiscal year X the district's per-pupil local capacity percentage calculated under division (A)(4) of this section X 0.20) + (the district's adjusted local share federal adjusted gross income per pupil calculated under division (A)(3) of this section for that fiscal year X the district's per-pupil local capacity percentage calculated under division (A)(4) of this section X 0.20)

(B) The department shall compute a city, local, or exempted village school district's state share for a fiscal year as follows:

(1) If the district's per-pupil local capacity amount for that fiscal year divided by the district's base cost per pupil for that fiscal year is greater than 0.90, then the district's state share shall be equal to (the district's base cost per pupil for that fiscal year X 0.10 X the district's enrolled ADM for that fiscal year).

(2) If the district's per-pupil local capacity amount for that fiscal year divided by the district's base cost per pupil for that fiscal year is less than or equal to 0.90, then the district's state share for that fiscal year shall be equal to [(the district's base cost per pupil for that fiscal year - the district's per-pupil local capacity amount for that fiscal year) X the district's enrolled ADM for that fiscal year].

(C) The department shall compute a city, local, or exempted village school district's state share percentage for a fiscal year as follows:

(the district's base cost per pupil amount for that fiscal year - the district's per pupil local capacity amount for that fiscal year)/(the district's base cost per pupil amount for that fiscal year).

If the result is less than 0.10, the state share percentage shall be 0.10.

Sec. 3317.02. As used in this chapter:

(A) "Alternative school" has the same meaning as in section 3313.974 of the Revised Code.

(B) "Autism scholarship unit" means a unit that consists of all of the students for whom autism scholarships are awarded under section 3310.41 of the Revised Code.

(C) For fiscal years 2026 and 2027, a district's "base cost enrolled ADM" for a fiscal year means the greater of the following:

(1) The district's enrolled ADM for the previous fiscal year;

(2) The average of the district's enrolled ADM for the previous three fiscal years.

(D)(1) "Base cost per pupil" means the following for a city, local, or exempted village school district:

(a) For fiscal years 2026 and 2027, the aggregate base cost calculated

for that district for that fiscal year under section 3317.011 of the Revised Code divided by the district's base cost enrolled ADM for that fiscal year;

(b) For fiscal year 2028 and each fiscal year thereafter, an amount calculated in a manner determined by the general assembly.

(2) "Base cost per pupil" means the following for a joint vocational school district:

(a) For fiscal years 2026 and 2027, the aggregate base cost calculated for that district for that fiscal year under section 3317.012 of the Revised Code divided by the district's base cost enrolled ADM for that fiscal year;

(b) For fiscal year 2028 and each fiscal year thereafter, an amount calculated in a manner determined by the general assembly.

(E)(1) "Category one career-technical education ADM" means the enrollment of students during the school year on a full-time equivalency basis in career-technical education programs described in division (A)(1) of section 3317.014 of the Revised Code and, in the case of a funding unit that is a city, local, exempted village, or joint vocational school district, certified under division (B)(11) or (D)(2)(h) of section 3317.03 of the Revised Code or, in the case of the community and STEM school unit, reported by all community and STEM schools statewide under divisions (B)(4) and (5) of section 3314.08 of the Revised Code and division (D) of section 3326.32 of the Revised Code.

(2) "Category two career-technical education ADM" means the enrollment of students during the school year on a full-time equivalency basis in career-technical education programs described in division (A)(2) of section 3317.014 of the Revised Code and, in the case of a funding unit that is a city, local, exempted village, or joint vocational school district, certified under division (B)(12) or (D)(2)(i) of section 3317.03 of the Revised Code or, in the case of the community and STEM school unit, reported by all community and STEM schools statewide under divisions (B)(4) and (5) of section 3314.08 of the Revised Code and division (D) of section 3326.32 of the Revised Code.

(3) "Category three career-technical education ADM" means the enrollment of students during the school year on a full-time equivalency basis in career-technical education programs described in division (A)(3) of section 3317.014 of the Revised Code and, in the case of a funding unit that is a city, local, exempted village, or joint vocational school district, certified under division (B)(13) or (D)(2)(j) of section 3317.03 of the Revised Code or, in the case of the community and STEM school unit, reported by all community and STEM schools statewide under divisions (B)(4) and (5) of section 3314.08 of the Revised Code and division (D) of section 3326.32 of the Revised Code.

(4) "Category four career-technical education ADM" means the enrollment of students during the school year on a full-time equivalency basis in career-technical education programs described in division (A)(4) of section 3317.014 of the Revised Code and, in the case of a funding unit that is a city, local, exempted village, or joint vocational school district, certified under division (B)(14) or (D)(2)(k) of section 3317.03 of the Revised Code or, in the case of the community and STEM school unit, reported by all community and STEM schools statewide under divisions (B)(4) and (5) of section 3314.08 of the Revised Code and division (D) of section 3326.32 of the Revised Code.

(5) "Category five career-technical education ADM" means the enrollment of students during the school year on a full-time equivalency basis in career-technical education programs described in division (A)(5) of section 3317.014 of the Revised Code and, in the case of a funding unit that is a city, local, exempted village, or joint vocational school district, certified under division (B)(15) or (D)(2)(l) of section 3317.03 of the Revised Code or, in the case of the community and STEM school unit, reported by all community and STEM schools statewide under divisions (B)(4) and (5) of section 3314.08 of the Revised Code and division (D) of section 3326.32 of the Revised Code.

(F)(1) "Category one English learner ADM" means the full-time equivalent number of English learners described in division (A) of section 3317.016 of the Revised Code and, in the case of a funding unit that is a city, local, exempted village, or joint vocational school district, certified under division (B)(16) or (D)(2)(m) of section 3317.03 of the Revised Code or, in the case of the community and STEM school unit, reported by all community and STEM schools statewide under division (B)(6) of section 3314.08 of the Revised Code and division (E) of section 3326.32 of the Revised Code.

(2) "Category two English learner ADM" means the full-time equivalent number of English learners described in division (B) of section 3317.016 of the Revised Code and, in the case of a funding unit that is a city, local, exempted village, or joint vocational school district, certified under division (B)(17) or (D)(2)(n) of section 3317.03 of the Revised Code or, in the case of the community and STEM school unit, reported by all community and STEM schools statewide under division (B)(6) of section 3314.08 of the Revised Code and division (E) of section 3326.32 of the Revised Code.

(3) "Category three English learner ADM" means the full-time equivalent number of English learners described in division (C) of section 3317.016 of the Revised Code and, in the case of a funding unit that is a city, local, exempted village, or joint vocational school district, certified under division (B)(18) or (D)(2)(o) of section 3317.03 of the Revised Code or, in the case of the community and STEM school unit, reported by all community and STEM schools statewide under division (B)(6) of section 3314.08 of the

Revised Code and division (E) of section 3326.32 of the Revised Code.

(G)(1) "Category one special education ADM" means the full-time equivalent number of children with disabilities receiving special education services for the disability specified in division (A) of section 3317.013 of the Revised Code and, in the case of a funding unit that is a city, local, exempted village, or joint vocational school district, certified under division (B)(5) or (D)(2)(b) of section 3317.03 of the Revised Code or, in the case of the community and STEM school unit, reported by all community and STEM schools statewide under division (B)(3) of section 3314.08 of the Revised Code and division (C) of section 3326.32 of the Revised Code.

(2) "Category two special education ADM" means the full-time equivalent number of children with disabilities receiving special education services for those disabilities specified in division (B) of section 3317.013 of the Revised Code and, in the case of a funding unit that is a city, local, exempted village, or joint vocational school district, certified under division (B)(6) or (D)(2)(c) of section 3317.03 of the Revised Code or, in the case of the community and STEM school unit, reported by all community and STEM schools statewide under division (B)(3) of section 3314.08 of the Revised Code and division (C) of section 3326.32 of the Revised Code.

(3) "Category three special education ADM" means the full-time equivalent number of students receiving special education services for those disabilities specified in division (C) of section 3317.013 of the Revised Code, and, in the case of a funding unit that is a city, local, exempted village, or joint vocational school district, certified under division (B)(7) or (D)(2)(d) of section 3317.03 of the Revised Code or, in the case of the community and STEM school unit, reported by all community and STEM schools statewide under division (B)(3) of section 3314.08 of the Revised Code and division (C) of section 3326.32 of the Revised Code.

(4) "Category four special education ADM" means the full-time equivalent number of students receiving special education services for those disabilities specified in division (D) of section 3317.013 of the Revised Code and, in the case of a funding unit that is a city, local, exempted village, or joint vocational school district, certified under division (B)(8) or (D)(2)(e) of section 3317.03 of the Revised Code or, in the case of the community and STEM school unit, reported by all community and STEM schools statewide under division (B)(3) of section 3314.08 of the Revised Code and division (C) of section 3326.32 of the Revised Code.

(5) "Category five special education ADM" means the full-time equivalent number of students receiving special education services for the disabilities specified in division (E) of section 3317.013 of the Revised Code and, in the case of a funding unit that is a city, local, exempted village, or joint vocational school district, certified under division (B)(9) or (D)(2)(f) of

section 3317.03 of the Revised Code or, in the case of the community and STEM school unit, reported by all community and STEM schools statewide under division (B)(3) of section 3314.08 of the Revised Code and division (C) of section 3326.32 of the Revised Code.

(6) "Category six special education ADM" means the full-time equivalent number of students receiving special education services for the disabilities specified in division (F) of section 3317.013 of the Revised Code and, in the case of a funding unit that is a city, local, exempted village, or joint vocational school district certified under division (B)(10) or (D)(2)(g) of section 3317.03 of the Revised Code or, in the case of the community and STEM school unit, reported by all community and STEM schools statewide under division (B)(3) of section 3314.08 of the Revised Code and division (C) of section 3326.32 of the Revised Code.

(H) "Community and STEM school unit" means a unit that consists of all of the students enrolled in community schools established under Chapter 3314. of the Revised Code and science, technology, engineering, and mathematics schools established under Chapter 3326. of the Revised Code.

(I)(1) "Economically disadvantaged index for a school district" means the following:

(a) For fiscal years 2026 and 2027, the square of the quotient of that district's percentage of students in its enrolled ADM who are identified as economically disadvantaged as defined by the department of education and workforce, divided by the percentage of students in the statewide ADM identified as economically disadvantaged. For purposes of this calculation:

(i) For a city, local, or exempted village school district, the "statewide ADM" equals the sum of the following:

(I) The enrolled ADM for all city, local, and exempted village school districts combined;

(II) The statewide enrollment of students in community schools established under Chapter 3314. of the Revised Code;

(III) The statewide enrollment of students in science, technology, engineering, and mathematics schools established under Chapter 3326. of the Revised Code.

(ii) For a joint vocational school district, the "statewide ADM" equals the sum of the enrolled ADM for all joint vocational school districts combined.

(b) For fiscal year 2028 and each fiscal year thereafter, an index calculated in a manner determined by the general assembly.

(2) "Economically disadvantaged index for a community or STEM school" means the following:

(a) For fiscal years 2026 and 2027, the square of the quotient of the percentage of students enrolled in the school who are identified as economically disadvantaged as defined by the department, divided by the percentage of students in the statewide ADM identified as economically disadvantaged. For purposes of this calculation, the "statewide ADM" equals the "statewide ADM" for city, local, and exempted village school districts described in division (I)(1)(a)(i) of this section.

(b) For fiscal year 2028 and each fiscal year thereafter, an index calculated in a manner determined by the general assembly.

(J) "Educational choice scholarship unit" means a unit that consists of all of the students for whom educational choice scholarships are awarded under sections 3310.03 and 3310.032 of the Revised Code.

(K) "Enrolled ADM" means the following:

(1) For a city, local, or exempted village school district, the enrollment reported under division (A) of section 3317.03 of the Revised Code, as verified by the department and adjusted if so ordered under division (K) of that section, and as further adjusted by the department, as follows:

(a) Add the students described in division (A)(1)(b) of section 3317.03 of the Revised Code;

(b) Subtract the students counted under divisions (A)(2)(a), (b), (d), (g), (h), (i), and (j) of section 3317.03 of the Revised Code;

(c) Count only twenty per cent of the number of joint vocational school district students counted under division (A)(3) of section 3317.03 of the Revised Code;

(d) Add twenty per cent of the number of students who are entitled to attend school in the district under section 3313.64 or 3313.65 of the Revised Code and are enrolled in another school district under a career-technical education compact;

(e) Add twenty per cent of the number of students described in division (A)(1)(b) of section 3317.03 of the Revised Code who enroll in a joint vocational school district or under a career-technical education compact.

(2) For a joint vocational school district, the final number verified by the department, based on the enrollment reported and certified under division (D) of section 3317.03 of the Revised Code, as adjusted, if so ordered, under division (K) of that section, and as further adjusted by the department by adding the students described in division (D)(1)(b) of section 3317.03 of the Revised Code;

(3) For the community and STEM school unit, the sum of the number of students reported as enrolled in community schools under divisions (B)(1) and (2) of section 3314.08 of the Revised Code and the number of students reported as enrolled in STEM schools under division (A) of section 3326.32

of the Revised Code;

(4) For the educational choice scholarship unit, the number of students for whom educational choice scholarships are awarded under sections 3310.03 and 3310.032 of the Revised Code as reported under division (A)(2)(g) of section 3317.03 of the Revised Code;

(5) For the pilot project scholarship unit, the number of students for whom pilot project scholarships are awarded under sections 3313.974 to 3313.979 of the Revised Code as reported under division (A)(2)(b) of section 3317.03 of the Revised Code;

(6) For the autism scholarship unit, the number of students for whom autism scholarships are awarded under section 3310.41 of the Revised Code as reported under division (A)(2)(h) of section 3317.03 of the Revised Code;

(7) For the Jon Peterson special needs scholarship unit, the number of students for whom Jon Peterson special needs scholarships are awarded under sections 3310.51 to 3310.64 of the Revised Code as reported under division (A)(2)(h) of section 3317.03 of the Revised Code.

(L)(1) "Formula ADM" means, for a city, local, or exempted village school district, the enrollment reported under division (A) of section 3317.03 of the Revised Code, as verified by the department and adjusted if so ordered under division (K) of that section, and as further adjusted by the department, as follows:

(a) Count only twenty per cent of the number of joint vocational school district students counted under division (A)(3) of section 3317.03 of the Revised Code;

(b) Add twenty per cent of the number of students who are entitled to attend school in the district under section 3313.64 or 3313.65 of the Revised Code and are enrolled in another school district under a career-technical education compact.

(2) "Formula ADM" means, for a joint vocational school district, the final number verified by the department, based on the enrollment reported and certified under division (D) of section 3317.03 of the Revised Code, as adjusted, if so ordered, under division (K) of that section.

(M) "FTE basis" means a count of students based on full-time equivalency, in accordance with rules adopted by the department pursuant to section 3317.03 of the Revised Code. In adopting its rules under this division, the department shall provide for counting any student in category one, two, three, four, five, or six special education ADM or in category one, two, three, four, or five career-technical education ADM in the same proportion the student is counted in enrolled ADM and formula ADM.

(N) For fiscal years 2026 and 2027, "funding base" means, for a city, local, or exempted village school district, the sum of the following as

calculated by the department:

(1) The district's "general funding base," which equals the amount calculated as follows:

(a) Compute the sum of the following:

(i) The amount calculated for the district for fiscal year 2020 under division (A)(1) of Section 265.220 of H.B. 166 of the 133rd general assembly after any adjustments required under Section 265.227 of H.B. 166 of the 133rd general assembly and prior to any funding reductions authorized by Executive Order 2020-19D, "Implementing Additional Spending Controls to Balance the State Budget" issued on May 7, 2020;

(ii) For fiscal years 2026 and 2027, the district's payments for fiscal year 2020 under divisions (C)(1), (3), and (4) of section 3313.981 of the Revised Code as those divisions existed prior to September 30, 2021.

(b) Subtract from the amount calculated in division (N)(1)(a) of this section the sum of the following:

(i) The following difference:

(The amount paid to the district under division (A)(5) of section 3317.022 of the Revised Code, as that division existed prior to September 30, 2021, for fiscal year 2019) - (the amounts deducted from the district and paid to a community school under division (C)(1)(e) of section 3314.08 of the Revised Code or a science, technology, engineering, and mathematics school under division (E) of section 3326.33 of the Revised Code as those divisions existed prior to September 30, 2021, for fiscal year 2020 in accordance with division

(A) of Section 265.235 of H.B. 166 of the 133rd general assembly)

(ii) The payments deducted from the district and paid to a community school for fiscal year 2020 under divisions (C)(1)(a), (b), (c), (d), (e), (f), and (g) of section 3314.08 of the Revised Code as those divisions existed prior to September 30, 2021, in accordance with division (A) of Section 265.230 of H.B. 166 of the 133rd general assembly;

(iii) The payments deducted from the district and paid to a science, technology, engineering, and mathematics school for fiscal year 2020 under divisions (A), (B), (C), (D), (E), (F), and (G) of section 3326.33 of the Revised Code as those divisions existed prior to September 30, 2021, in accordance with division (A) of Section 265.235 of H.B. 166 of the 133rd general assembly;

(iv) The payments deducted from the district under division (C) of section 3310.08 of the Revised Code as that division existed prior to September 30, 2021, division (C)(2) of section 3310.41 of the Revised Code as that division existed prior to September 30, 2021, and former section 3310.55 of the Revised Code for fiscal year 2020 and, in the case of a pilot project school district as defined in section 3313.975 of the Revised Code,

the funds deducted from the district under Section 265.210 of H.B. 166 of the 133rd general assembly to operate the pilot project scholarship program for fiscal year 2020 under sections 3313.974 to 3313.979 of the Revised Code;

(v) For fiscal years 2026 and 2027, the payments subtracted from the district for fiscal year 2020 under divisions (B)(1) and (3) of section 3313.981 of the Revised Code as those divisions existed prior to September 30, 2021.

(2) The district's "disadvantaged pupil impact aid funding base," which equals the following difference:

(The amount paid to the district under division (A)(5) of section 3317.022 of the Revised Code, as that division existed prior to September 30, 2021, for fiscal year 2019) - (the amounts deducted from the district and paid to a community school under division (C)(1)(e) of section 3314.08 of the Revised Code or a science, technology, engineering, and mathematics school under division (E) of section 3326.33 of the Revised Code as those divisions existed prior to September 30, 2021, for fiscal year 2020 in accordance with division (A) of Section 265.235 of H.B. 166 of the 133rd general assembly)

(O) For fiscal years 2026 and 2027, "funding base" means, for a joint vocational school district, the sum of the following as calculated by the department:

(1) The district's "general funding base," which equals the amount calculated as follows:

(a) Compute the sum of the following:

(i) The district's payments for fiscal year 2020 under Section 265.225 of H.B. 166 of the 133rd general assembly after any adjustments required under Section 265.227 of H.B. 166 of the 133rd general assembly;

(ii) For fiscal years 2026 and 2027, the district's payments for fiscal year 2020 under divisions (D)(1) and (2) of section 3313.981 of the Revised Code as those divisions existed prior to September 30, 2021.

(b) Subtract from the amount paid to the district under division (A)(3) of section 3317.16 of the Revised Code, as that division existed prior to September 30, 2021, for fiscal year 2019.

(2) The district's "disadvantaged pupil impact aid funding base," which equals the amount paid to the district under division (A)(3) of section 3317.16 of the Revised Code, as that division existed prior to September 30, 2021, for fiscal year 2019.

(P) For fiscal years 2026 and 2027, "funding base" for a community school means the following:

(1) For a community school that was in operation for the entirety of fiscal year 2020, the amount paid to the school for that fiscal year under

division (C)(1) of section 3314.08 of the Revised Code as that division existed prior to September 30, 2021, in accordance with division (A) of Section 265.230 of H.B. 166 of the 133rd general assembly and the amount, if any, paid to the school for that fiscal year under section 3314.085 of the Revised Code in accordance with division (B) of Section 265.230 of H.B. 166 of the 133rd general assembly;

(2) For a community school that was in operation for part of fiscal year 2020, the amount that would have been paid to the school for that fiscal year under division (C)(1) of section 3314.08 of the Revised Code as that division existed prior to September 30, 2021, in accordance with division (A) of Section 265.230 of H.B. 166 of the 133rd general assembly if the school had been in operation for the entirety of that fiscal year, as calculated by the department, and the amount that would have been paid to the school for that fiscal year under section 3314.085 of the Revised Code in accordance with division (B) of Section 265.230 of H.B. 166 of the 133rd general assembly, if any, if the school had been in operation for the entirety of that fiscal year, as calculated by the department;

(3) For a community school that was not in operation for fiscal year 2020, the amount that would have been paid to the school if it was in operation for that school year under division (C)(1) of section 3314.08 of the Revised Code as that division existed prior to September 30, 2021, in accordance with division (A) of Section 265.230 of H.B. 166 of the 133rd general assembly if the school had been in operation for the entirety of that fiscal year, as calculated by the department, and the amount that would have been paid to the school for that fiscal year under section 3314.085 of the Revised Code in accordance with division (B) of Section 265.230 of H.B. 166 of the 133rd general assembly, if any, if the school had been in operation for the entirety of that fiscal year, as calculated by the department.

(Q) For fiscal years 2026 and 2027, "funding base" for a STEM school means the following:

(1) For a science, technology, engineering, and mathematics school that was in operation for the entirety of fiscal year 2020, the amount paid to the school for that fiscal year under section 3326.33 of the Revised Code as that section existed prior to September 30, 2021, in accordance with division (A) of Section 265.235 of H.B. 166 of the 133rd general assembly and the amount, if any, paid to the school for that fiscal year under section 3326.41 of the Revised Code in accordance with division (B) of Section 265.235 of H.B. 166 of the 133rd general assembly;

(2) For a science, technology, engineering, and mathematics school that was in operation for part of fiscal year 2020, the amount that would have been paid to the school for that fiscal year under section 3326.33 of the Revised Code as that section existed prior to September 30, 2021, in

accordance with division (A) of Section 265.235 of H.B. 166 of the 133rd general assembly if the school had been in operation for the entirety of that fiscal year, as calculated by the department, and the amount that would have been paid to the school for that fiscal year under section 3326.41 of the Revised Code in accordance with division (B) of Section 265.235 of H.B. 166 of the 133rd general assembly, if any, if the school had been in operation for the entirety of that fiscal year, as calculated by the department;

(3) For a science, technology, engineering, and mathematics school that was not in operation for fiscal year 2020, the amount that would have been paid to the school if it was in operation for that school year under section 3326.33 of the Revised Code as that section existed prior to September 30, 2021, in accordance with division (A) of Section 265.235 of H.B. 166 of the 133rd general assembly if the school had been in operation for the entirety of that fiscal year, as calculated by the department, and the amount that would have been paid to the school for that fiscal year under section 3326.41 of the Revised Code in accordance with division (B) of Section 265.235 of H.B. 166 of the 133rd general assembly, if any, if the school had been in operation for the entirety of that fiscal year, as calculated by the department.

(R) "Funding unit" means any of the following:

- (1) A city, local, exempted village, or joint vocational school district;
- (2) The community and STEM school unit;
- (3) The educational choice scholarship unit;
- (4) The pilot project scholarship unit;
- (5) The autism scholarship unit;
- (6) The Jon Peterson special needs scholarship unit.

(S) "Jon Peterson special needs scholarship unit" means a unit that consists of all of the students for whom Jon Peterson scholarships are awarded under sections 3310.51 to 3310.64 of the Revised Code.

(T) "Internet- or computer-based community school" has the same meaning as in section 3314.02 of the Revised Code.

(U) "LRE student with a disability" means a child with a disability who has an individualized education program providing for the student to spend more than half of each school day in a regular school setting with nondisabled students. For purposes of this division, "individualized education program" and "child with a disability" have the same meanings as in section 3323.01 of the Revised Code, and "LRE" is an abbreviation for "least restrictive environment."

(V) "Medically fragile child" means a child to whom all of the following apply:

(1) The child requires the services of a doctor of medicine or osteopathic medicine at least once a week due to the instability of the child's medical condition.

(2) The child requires the services of a registered nurse on a daily basis.

(3) The child is at risk of institutionalization in a hospital, skilled nursing facility, or intermediate care facility for individuals with intellectual disabilities.

(W)(1) A child may be identified as having an "other health impairment-major" if the child's condition meets the definition of "other health impaired" established in rules previously adopted by the department and if either of the following apply:

(a) The child is identified as having a medical condition that is among those listed by the department as conditions where a substantial majority of cases fall within the definition of "medically fragile child."

(b) The child is determined by the department to be a medically fragile child. A school district superintendent may petition the department for a determination that a child is a medically fragile child.

(2) A child may be identified as having an "other health impairment-minor" if the child's condition meets the definition of "other health impaired" established in rules previously adopted by the department but the child's condition does not meet either of the conditions specified in division (W)(1) (a) or (b) of this section.

(X)(1) For fiscal years 2026 and 2027, a city, local, exempted village, or joint vocational school district's, community school's, or STEM school's "general phase-in percentage" is equal to the percentage for that fiscal year that is determined by the general assembly.

(2) For fiscal years 2026 and 2027, a city, local, exempted village, or joint vocational school district's "phase-in percentage for disadvantaged pupil impact aid" is equal to the percentage for that fiscal year that is determined by the general assembly.

(Y) "Pilot project scholarship unit" means a unit that consists of all of the students for whom pilot project scholarships are awarded under sections 3313.974 to 3313.979 of the Revised Code.

(Z) "Preschool child with a disability" means a child with a disability, as defined in section 3323.01 of the Revised Code, who is at least age three but is not of compulsory school age, as defined in section 3321.01 of the Revised Code, and who is not currently enrolled in kindergarten.

(AA) "Related services" includes:

(1) Child study, special education supervisors and coordinators,

speech and hearing services, adaptive physical development services, occupational or physical therapy, teacher assistants for children with disabilities whose disabilities are described in division (B) of section 3317.013 or division (G)(3) of this section, behavioral intervention, interpreter services, work study, nursing services, and specialized integrative services as those terms are defined by the department;

(2) Speech and language services provided to any student with a disability, including any student whose primary or only disability is a speech and language disability;

(3) Any related service not specifically covered by other state funds but specified in federal law, including but not limited to, audiology and school psychological services;

(4) Any service included in units funded under former division (O)(1) of section 3317.024 of the Revised Code;

(5) Any other related service needed by children with disabilities in accordance with their individualized education programs.

(BB) "School district," unless otherwise specified, means city, local, and exempted village school districts.

(CC) "Separately educated student with a disability" has the same meaning as in section 3313.974 of the Revised Code.

(DD) "State education aid" has the same meaning as in section 5751.20 of the Revised Code.

(EE)(1) "State share percentage" means the following for a city, local, or exempted village school district:

(a) For fiscal years 2026 and 2027, the state share percentage calculated under section 3317.017 of the Revised Code;

(b) For fiscal year 2028 and each fiscal year thereafter, a percentage calculated in a manner determined by the general assembly.

(2) "State share percentage" means, for a joint vocational school district, the district's state share percentage calculated under section 3317.165 of the Revised Code.

(FF) "Statewide average base cost per pupil" means the following:

(1) For fiscal years 2026 and 2027, the statewide average base cost per pupil calculated under division (A) of section 3317.018 of the Revised Code;

(2) For fiscal year 2028 and each fiscal year thereafter, an amount calculated in a manner determined by the general assembly.

(GG) "Statewide average career-technical base cost per pupil" means the following:

(1) For fiscal years 2026 and 2027, the statewide average career-technical base cost per pupil calculated under division (B) of section 3317.018 of the Revised Code;

(2) For fiscal year 2028 and each fiscal year thereafter, an amount calculated in a manner determined by the general assembly.

(HH) "STEM school" means a science, technology, engineering, and mathematics school established under Chapter 3326. of the Revised Code.

(II) "Taxes charged and payable" means the taxes charged and payable against real and public utility property after making the reduction required by section 319.301 of the Revised Code, plus the taxes levied against tangible personal property.

(JJ) For purposes of sections 3317.017 and 3317.165 of the Revised Code, ~~"three-year average valuation" for a fiscal year means the average of total taxable value for the three most recent tax years for which data is available, as certified under section 3317.021 of the Revised Code.~~ "qualifying valuation" means the difference of the following as determined by the department:

(The total taxable value for a tax year as certified under section 3317.021 of the Revised Code) – (the amounts certified under division (A)(7) of that section for a tax year).

(KK) "Total ADM" means, for a city, local, or exempted village school district, the enrollment reported under division (A) of section 3317.03 of the Revised Code minus the enrollment reported under divisions (A)(2)(a), (b), (g), (h), and (i) of that section, as verified by the department and adjusted if so ordered under division (K) of that section.

(LL) "Total special education ADM" means the sum of categories one through six special education ADM.

(MM) "Total taxable value" means the sum of the amounts certified for a city, local, exempted village, or joint vocational school district under divisions (A)(1) and (2) of section 3317.021 of the Revised Code.

(NN) "Tuition discount" means any deduction from the base tuition amount per student charged by a chartered nonpublic school, to which the student's family is entitled due to one or more of the following conditions:

(1) The student's family has multiple children enrolled in the same school.

(2) The student's family is a member of or affiliated with a religious or secular organization that provides oversight of the school or from which the school has agreed to enroll students.

(3) The student's parent is an employee of the school.

(4) Some other qualification not based on the income of the student's

family or the student's athletic or academic ability and for which all students in the school may qualify.

Sec. 3317.021. (A) On or before the first day of June of each year, the tax commissioner shall certify to the department of education and workforce and the office of budget and management the information described in divisions (A)(1) to (5) and (7) of this section for each city, exempted village, and local school district, and the information required by divisions (A)(1) ~~and (2)~~, and (7) of this section for each joint vocational school district, and it shall be used, along with the information certified under division (B) of this section, in making the computations for the district under this chapter.

(1) The taxable value of real and public utility real property in the school district subject to taxation in the preceding tax year, by class and by county of location.

(2) The taxable value of tangible personal property, including public utility personal property, subject to taxation by the district for the preceding tax year.

(3)(a) The total property tax rate and total taxes charged and payable for the current expenses for the preceding tax year and the total property tax rate and the total taxes charged and payable to a joint vocational district for the preceding tax year that are limited to or to the extent apportioned to current expenses.

(b) The portion of the amount of taxes charged and payable reported for each city, local, and exempted village school district under division (A) (3)(a) of this section attributable to a joint vocational school district.

(4) The value of all real and public utility real property in the school district exempted from taxation minus both of the following:

(a) The value of real and public utility real property in the district owned by the United States government and used exclusively for a public purpose;

(b) The value of real and public utility real property in the district exempted from taxation under Chapter 725. or 1728. or section 3735.67, 5709.40, 5709.41, 5709.45, 5709.57, 5709.62, 5709.63, 5709.632, 5709.73, or 5709.78 of the Revised Code.

(5) The median federal adjusted gross income of the residents of the school district, based on tax returns filed by the residents of the district, for the most recent year for which this information is available, and the median Ohio adjusted gross income of the residents of the school district determined on the basis of tax returns filed for the second preceding tax year by the residents of the district.

(6) For fiscal years 2026 and 2027, the number of state tax returns filed by the residents of the district for the most recent year for which this

information is available.

(7) For each district in which property was subject to a reduction in taxes under section 319.303 of the Revised Code or Section 4 of H.B. 186 of the 136th general assembly for the preceding tax year, the sum of the following:

(a) The total amount of such reductions allowed against real property located in the district for that tax year under Section 4 of H.B. 186 of the 136th general assembly or division (B)(1) or (2) of section 319.303 of the Revised Code, as applicable, divided by the effective tax rate, as defined in that section;

(b) The total amount of such reductions allowed against all real property located in the district for that tax year under Section 4 of H.B. 186 of the 136th general assembly or division (C)(1) or (2) of section 319.303 of the Revised Code, as applicable, divided by the effective tax rate, as defined in that section.

(B) On or before the first day of May each year, the tax commissioner shall certify to the department of education and workforce and the office of budget and management the total taxable real property value of railroads and, separately, the total taxable tangible personal property value of all public utilities for the preceding tax year, by school district and by county of location.

(C) If on the basis of the information certified under division (A) of this section, the department determines that any district fails in any year to meet the qualification requirement specified in division (A) of section 3317.01 of the Revised Code, the department shall immediately request the tax commissioner to determine the extent to which any school district income tax levied by the district under Chapter 5748. of the Revised Code shall be included in meeting that requirement. Within five days of receiving such a request from the department, the tax commissioner shall make the determination required by this division and report the quotient obtained under division (C)(3) of this section to the department and the office of budget and management. This quotient represents the number of mills that the department shall include in determining whether the district meets the qualification requirement of division (A) of section 3317.01 of the Revised Code.

The tax commissioner shall make the determination required by this division as follows:

(1) Multiply one mill times the total taxable value of the district as determined in divisions (A)(1) and (2) of this section;

(2) Estimate the total amount of tax liability for the current tax year under taxes levied by Chapter 5748. of the Revised Code that are apportioned

(3) Divide the amount estimated under division (C)(2) of this section by the product obtained under division (C)(1) of this section.

(0.0005 X the lesser of the district's a three-year average valuation of qualifying valuations using the three most recent tax years for which data is available or the district's qualifying valuation for the most recent valuation tax year for which data is available) / (the district's base cost enrolled ADM)

(B)(1) For fiscal years 2026 and 2027, the department shall calculate a joint vocational school district's state share percentage according to the following formula:

If the result is less than 0.10, the state share percentage shall be 0.10.

In line 2147, after "323.158" insert ", 3317.017, 3317.02, 3317.021, 3317.165"

"Section 7. That Sections 265.10, 265.150, and 265.190 of H.B. 96 of the 136th General Assembly be amended to read as follows:

1 2 3 4 5

A EDU DEPARTMENT OF EDUCATION AND WORKFORCE

B General Revenue Fund

C	GR	20032	Operating Expenses	\$14,474,898	\$15,054,312
	F	1			
D	GR	20041	Career Technical Education	\$2,500,000	\$2,500,000
	F	6			
E	GR	20042	Information Technology	\$4,231,479	\$4,316,527
	F	0	Development and Support		
F	GR	20042	School Management	\$2,800,000	\$2,800,000
	F	2	Assistance		
G	GR	20042	Policy Analysis	\$500,000	\$516,419
	F	4			
H	GR	20042	Ohio Educational Computer	\$18,994,000	\$18,994,000
	F	6	Network		
I	GR	20042	Academic Standards	\$5,535,410	\$5,429,033
	F	7			
J	GR	20043	Student Assessment	\$50,609,125	\$50,882,346
	F	7			
K	GR	20043	Accountability/Report Cards	\$7,369,440	\$7,437,742
	F	9			
L	GR	20044	Education Management	\$9,958,226	\$10,325,278
	F	6	Information System		
M	GR	20044	Educator and Principal	\$2,663,493	\$2,676,754
	F	8	Preparation		

N	GR	20045	Community Schools and	\$4,370,165	\$4,446,705
	F	5	Choice Programs		
O	GR	20045	STEM Initiatives	\$500,000	\$500,000
	F	7			
P	GR	20046	Education Technology	\$2,893,949	\$2,906,346
	F	5	Resources		
Q	GR	20047	Industry-Recognized	\$16,000,000	\$16,000,000
	F	8	Credentials High School		
			Students		
R	GR	20050	Pupil Transportation	\$882,035,414	\$959,429,701
	F	2			<u>\$963,429,701</u>
S	GR	20050	School Meal Programs	\$13,163,000	\$13,163,000
	F	5			
T	GR	20051	Auxiliary Services	\$170,292,963	\$172,262,613
	F	1			
U	GR	20053	Nonpublic Administrative	\$76,935,110	\$77,824,960
	F	2	Cost Reimbursement		
V	GR	20054	Special Education	\$193,272,426	\$193,272,426
	F	0	Enhancements		<u>\$195,272,426</u>
W	GR	20054	Career-Technical Education	\$13,413,000	\$13,413,000
	F	5	Enhancements		
X	GR	20055	Foundation Funding - All	\$8,457,598,772	\$8,733,217,991
	F	0	Students		<u>\$8,774,217,991</u>
Y	GR	20056	Literacy Improvement	\$2,472,674	\$2,500,000

F	6				
Z GR	20057	Adult Education Programs	\$9,348,399	\$15,688,404	
F	2				
A GR	20057	Half-Mill Maintenance	\$6,420,640	\$6,152,450	
A F	4	Equalization			
A GR	20057	Adaptive Sports Program	\$400,000	\$400,000	
B F	6				
A GR	20059	Program and Project	\$2,850,000	\$2,750,000	
C F	7	Support			
A	General Revenue Fund Total		\$9,971,602,583	\$10,334,860,007	
D				<u>\$10,381,860,007</u>	
A	Dedicated Purpose Fund Group				
E					
A 452	20063	Charges and	\$1,500,000	\$1,500,000	
F 0	8	Reimbursements			
A 598	20065	Auxiliary Services	\$650,000	\$650,000	
G 0	9	Reimbursement			
A 5H3	20068	School District Solvency	\$2,000,000	\$2,000,000	
H 0	7	Assistance			
AI 5K	20069	Ohio School Sponsorship	\$1,900,000	\$1,900,000	
X0	1	Program			
AJ 5M	20067	Child Nutrition Refunds	\$550,000	\$550,000	
M0	7				

A	5U2	20068	National Education Statistics	\$185,000	\$185,000
K	0	5			
A	5VS	20060	Foundation Funding - All	\$600,000,000	\$600,000,000
L	0	4	Students		
A	5Y	20049	Public and Nonpublic	\$171,200,000	\$171,200,000
M	00	1	Education Support		
A	620	20061	Educational Improvement	\$600,000	\$600,000
N	0	5	Grants		
A	Dedicated Purpose Fund Group Total			\$778,585,000	\$778,585,000
O					
A	Internal Service Activity Fund Group				
P					
A	138	20060	Information Technology	\$18,394,387	\$18,597,721
Q	0	6	Development and Support		
A	4R7	20069	Indirect Operational Support	\$9,944,311	\$10,166,435
R	0	5			
A	4V7	20063	Interagency Program	\$3,000,000	\$3,000,000
S	0	3	Support		
AT	Internal Service Activity Fund Group Total			\$31,338,698	\$31,764,156
A	State Lottery Fund Group				
U					
A	701	20041	School Bus Safety	\$10,000,000	\$0
V	7	3			

A	701	20061	Foundation Funding - All	\$1,436,583,202	\$1,398,174,884
W	7	2	Students		
A	701	20061	Accelerate Great Schools	\$1,500,000	\$1,500,000
X	7	4			
A	701	20063	Quality Community and	\$115,000,000	\$125,000,000
Y	7	1	Independent STEM Schools		
			Support		
A	701	20068	Community School	\$90,155,000	\$90,155,000
Z	7	4	Facilities		
B	701	2006A	Literacy Coaches	\$12,000,000	\$12,000,000
A	7	7			
B	State Lottery Fund Group Total			\$1,665,238,202	\$1,626,829,884
B					
B	Federal Fund Group				
C					
B	312	2006A	Aspire - Federal	\$0	\$18,996,799
D	0	9			
B	367	20060	School Food Services	\$13,379,350	\$13,379,350
E	0	7			
BF	370	20062	Education of Exceptional	\$1,750,000	\$1,750,000
	0	4	Children		
B	3AF	65760	Schools Medicaid	\$150,000	\$150,000
G	0	1	Administrative Claims		
B	3EH	20062	Migrant Education	\$1,700,000	\$1,700,000

H 0 0

BI	3EJ	20062	Homeless Children	\$4,823,000	\$5,112,380
	0	2	Education		

BJ	3GE	20067	Summer Food Service	\$23,000,000	\$23,000,000
	0	4	Program		

B	3G	20067	Fresh Fruit and Vegetable	\$5,500,000	\$6,000,000
K	G0	6	Program		

B	3HF	20064	Federal Education Grants	\$5,000,000	\$5,000,000
L	0	9			

B	3HI	20063	Student Support and	\$54,131,000	\$50,604,930
M	0	4	Academic Enrichment		

B	3HL	20067	Comprehensive Literacy	\$14,630,000	\$14,630,000
N	0	8	State Development Program		

B	3L6	20061	Federal School Lunch	\$565,999,000	\$595,000,000
O	0	7			

BP	3L7	20061	Federal School Breakfast	\$195,000,000	\$205,000,000
	0	8			

B	3L8	20061	Child/Adult Food Programs	\$116,000,000	\$118,000,000
Q	0	9			

B	3L9	20062	Career-Technical Education	\$56,680,000	\$58,947,200
R	0	1	Basic Grant		

BS	3M0	20062	ESEA Title 1A	\$677,740,000	\$698,072,200
	0	3			

B	3M2	20068	Individuals with Disabilities	\$530,400,000	\$541,008,000
T	0	0	Education Act		
B	3Y2	20068	21st Century Community	\$47,940,000	\$48,898,800
U	0	8	Learning Centers		
B	3Y6	20063	Improving Teacher Quality	\$77,157,900	\$78,701,058
V	0	5			
B	3Y7	20068	English Language	\$13,728,000	\$14,277,120
W	0	9	Acquisition		
B	3Y8	20063	Rural and Low Income	\$3,300,000	\$3,300,000
X	0	9	Technical Assistance		
B	3Z2	20069	State Assessments	\$11,500,000	\$11,500,000
Y	0	0			
B	3Z3	20064	Consolidated Federal Grant	\$15,000,000	\$15,000,000
Z	0	5	Administration		
C	Federal Fund Group Total			\$2,434,508,250	\$2,528,027,837
A					
C	TOTAL ALL BUDGET FUND GROUPS			\$14,881,272,733	\$15,300,066,884
B					<u>\$15,347,066,884</u>

Sec. 265.150. PUPIL TRANSPORTATION

Of the foregoing appropriation item 200502, Pupil Transportation, up to \$1,088,930 in each fiscal year may be used by the Department of Education and Workforce for training prospective and experienced school bus drivers in accordance with training programs prescribed by the Department. A portion of these funds may also be used to pay for costs associated with the enrollment of bus drivers in the retained applicant fingerprint database.

Of the foregoing appropriation item 200502, Pupil Transportation, up to \$176,897,678 in fiscal year 2026 and up to ~~\$194,820,866~~ \$195,320,866 in fiscal year 2027 may be used by the Department for special education

transportation reimbursements to school districts, educational service centers, and county boards of developmental disabilities for transportation operating costs as provided in divisions (C) and (F) of section 3317.024 of the Revised Code.

Of the foregoing appropriation item 200502, Pupil Transportation, up to \$450,000 in each fiscal year shall be used to provide rural transportation grants pursuant to the section of ~~this act~~ H.B. 96 of the 136th General Assembly entitled "RURAL TRANSPORTATION GRANT PROGRAM."

Of the foregoing appropriation item 200502, Pupil Transportation, up to \$250,000 in each fiscal year shall be used to support the Montgomery County Pupil Transportation Pilot Program established in Section 265.550 of H.B. 33 of the 135th General Assembly, as amended by ~~this act~~ H.B. 96 of the 136th General Assembly.

The remainder of the foregoing appropriation item 200502, Pupil Transportation, shall be used to distribute the amounts calculated for transportation aid under division (A)(2) of section 3317.019 and divisions (E), (F), (G), (H), and (I) of section 3317.0212 of the Revised Code.

PAYMENTS IN LIEU OF TRANSPORTATION

For purposes of division (D) of section 3327.02 of the Revised Code, if a parent, guardian, or other person in charge of a pupil accepts an offer from a school district of payment in lieu of providing transportation for the pupil, the school district shall pay that parent, guardian, or other person an amount not less than fifty per cent and not more than the amount determined by the Department under division (C) of section 3317.0212 of the Revised Code for the most recent school year for which data is available. Payment may be prorated if the time period involved is only a part of the school year.

Sec. 265.190. SPECIAL EDUCATION ENHANCEMENTS

Of the foregoing appropriation item 200540, Special Education Enhancements, up to \$33,945,594 in ~~each~~ fiscal year 2026 and up to \$34,445,594 in fiscal year 2027 shall be used to fund special education and related services at county boards of developmental disabilities for eligible students under section 3317.20 of the Revised Code and at institutions for eligible students under section 3317.201 of the Revised Code. If necessary, the Department of Education and Workforce shall proportionately reduce the amount calculated for each county board of developmental disabilities and institution so as not to exceed the amount appropriated in each fiscal year.

Of the foregoing appropriation item 200540, Special Education Enhancements, up to \$1,350,000 in each fiscal year shall be used for parent mentoring programs.

Of the foregoing appropriation item 200540, Special Education Enhancements, up to \$3,000,000 in each fiscal year may be used for school

psychology interns.

Of the foregoing appropriation item 200540, Special Education Enhancements, up to \$1,000,000 in each fiscal year shall be used by the Department of Education and Workforce to build capacity to deliver a regional system of training, support, coordination, and direct service for secondary transition services for students with disabilities beginning at fourteen years of age. These special education enhancements shall support all students with disabilities, regardless of partner agency eligibility requirements, to provide stand-alone direct secondary transition services by school districts. Secondary transition services shall include, but not be limited to, job exploration counseling, work-based learning experiences, counseling on opportunities for enrollment in comprehensive transition or post-secondary educational programs at institutions of higher education, workplace readiness training to develop occupational skills, social skills and independent living skills, and instruction in self-advocacy. Regional training shall support the expansion of transition to work endorsement opportunities for middle school and secondary level special education intervention specialists in order to develop the necessary skills and competencies to meet the secondary transition needs of students with disabilities beginning at fourteen years of age.

The remainder of appropriation item 200540, Special Education Enhancements, shall be distributed by the Department of Education and Workforce to school districts and institutions, as defined in section 3323.091 of the Revised Code, for preschool special education funding under section 3317.0213 of the Revised Code.

The Department may reimburse school districts and institutions for services provided by instructional assistants, related services, as defined in rule 3301-51-11 of the Administrative Code, physical therapy services provided by a licensed physical therapist or physical therapist assistant under the supervision of a licensed physical therapist, as required under Chapter 4755. of the Revised Code and Chapter 4755-27 of the Administrative Code, and occupational therapy services provided by a licensed occupational therapist or occupational therapy assistant under the supervision of a licensed occupational therapist, as required under Chapter 4755. of the Revised Code and Chapter 4755-7 of the Administrative Code. Nothing in this section authorizes occupational therapy assistants or physical therapist assistants to generate or manage their own caseloads.

The Department shall require school districts that serve preschool special education students and either receive funds under the Early Childhood Education Grant Program established pursuant to section 5104.53 of the Revised Code or provide publicly funded child care as defined in section 5104.01 of the Revised Code, educational service centers, county boards of developmental disabilities, and institutions serving preschool

children with disabilities to adhere to the Step Up to Quality Program established pursuant to section 5104.29 of the Revised Code.

Section 8. That existing Sections 265.10, 265.150, and 265.190 of H.B. 96 of the 136th General Assembly are hereby repealed."

In line 2319, delete "7" and insert "9"

In line 2327, delete "8" and insert "10"

The question being, "Shall the amendment be agreed to?"

Senator Reineke moved that the amendment be laid on the table.

The question being, "Shall the motion be agreed to?"

A roll call was requested which was properly supported.

The yeas and nays were taken and resulted – yeas 24, nays 9, as follows:

Those who voted in the affirmative were: Senators

Blessing	Brenner	Chavez	Cirino
Cutrona	Gavarone	Huffman	Johnson
Koehler	Landis	Lang	Manchester
Manning	O'Brien	Patton	Reineke
Reynolds	Roegner	Romanchuk	Schaffer
Timken	Wilkin	Wilson	McColley-24

Those who voted in the negative were: Senators

Antonio	Blackshear	Craig	DeMora
Hicks-Hudson	Ingram	Liston	Smith
			Weinstein-9

The amendment was laid on the table.

The question recurred, "Shall the bill, **Sub. H. B. No. 186**, pass?"

The yeas and nays were taken and resulted – yeas 30, nays 3, as follows:

Those who voted in the affirmative were: Senators

Antonio	Blackshear	Blessing	Brenner
Chavez	Cirino	Craig	Cutrona
DeMora	Gavarone	Huffman	Johnson
Koehler	Landis	Lang	Liston
Manchester	Manning	O'Brien	Patton
Reineke	Reynolds	Roegner	Romanchuk
Schaffer	Timken	Weinstein	Wilkin
Wilson			McColley-30

Senators Hicks-Hudson, Ingram, and Smith voted in the negative-3.

So the bill passed.

The title was amended as follows:

Add the names: "Cirino, DeMora, Gavarone, O'Brien, Reineke, Reynolds, Roegner, Romanchuk, Schaffer."

The question being, "Shall the motion be agreed to?"

The motion was agreed to and the title so amended.

Sub. H. B. No. 247-Representatives Miller, K., Lawson-Rowe.

Cosponsors: Representatives Robb Blasdel, Brennan, Hall, T., Hiner, Johnson, Ray, Stewart, Sigrist, White, A., Abrams, Ghanbari, Willis, Bird, Brent, Brewer, Brownlee, Claggett, Cockley, Creech, Daniels, Deeter, Denson, Dovilla, Fowler Arthur, Glassburn, Grim, Gross, Hall, D., Holmes, Hoops, Humphrey, Isaacsohn, Jarrells, John, King, Kishman, Klopfenstein, Lampton, LaRe, Lear, Lett, Lorenz, Mathews, A., Mathews, T., McNally, Miller, J., Miller, M., Mohamed, Moore, Newman, Odioso, Oelslager, Peterson, Piccolantonio, Plummer, Rader, Richardson, Ritter, Robinson, Rogers, Russo, Salvo, Schmidt, Sims, Stephens, Sweeney, Synenberg, Thomas, C., Thomas, D., Tims, Upchurch, White, E., Williams, Young Senators Blessing, Manning.

To amend sections 304.02, 304.03, 715.23, 901.80, 935.03, 955.01, 955.011, 955.012, 955.02, 955.03, 955.04, 955.05, 955.06, 955.07, 955.10, 955.11, 955.12, 955.121, 955.14, 955.16, 955.20, 955.22, 955.221, 955.222, 955.26, 955.261, 955.40, 955.43, 955.44, 955.50, 955.54, 959.132, 1533.12, 1901.18, 1907.031, 2913.01, and 2921.321; to amend, for the purpose of adopting new section numbers as indicated in parentheses, sections 955.01 (955.02), 955.011 (955.021), 955.012 (955.022), 955.013 (955.023), 955.02 (955.01), 955.09 (955.08), 955.10 (955.09), 955.22 (955.24), 955.221 (955.10), 955.222 (955.23), and 955.40 (955.262); to enact new sections 955.21 and 955.22 and sections 955.024, 955.60, and 955.61; and to repeal sections 955.08, 955.21, 955.23, 955.24, 955.25, 955.39, 955.51, 955.52, 955.53, and 955.99 of the Revised Code to make changes to the laws governing dogs, including dangerous and vicious dogs, and to name this act Avery's Law, was considered the third time.

The question being, "Shall the bill, **Sub. H. B. No. 247**, pass?"

The yeas and nays were taken and resulted – yeas 33, nays 0, as follows:

Those who voted in the affirmative were: Senators

Antonio	Blackshear	Blessing	Brenner
Chavez	Cirino	Craig	Cutrona
DeMora	Gavarone	Hicks-Hudson	Huffman
Ingram	Johnson	Koehler	Landis
Lang	Liston	Manchester	Manning
O'Brien	Patton	Reineke	Reynolds
Roegner	Romanchuk	Schaffer	Smith
Timken	Weinstein	Wilkin	Wilson
			McColley-33

So the bill passed.

The title was amended as follows:

Add the names: "Antonio, Blackshear, Cirino, Craig, Cutrona, DeMora, Gavarone, Hicks-Hudson, Huffman, Ingram, Johnson, Patton, Reineke, Reynolds, Roegner, Timken, Weinstein, Wilkin."

The question being, "Shall the motion be agreed to?"

The motion was agreed to and the title so amended.

Sub. H. B. No. 309-Representative Thomas, D.

Cosponsors: Representatives Daniels, Dean, Fischer, Fowler Arthur, Gross, Hall, T., John, Johnson, Peterson, Willis, Workman, Roemer, Glassburn, Brennan, Click, Craig, Creech, Deeter, Demetriou, Dovilla, Hiner, Holmes, Hoops, King, Kishman, Klopfenstein, Lampton, Mathews, A., Mathews, T., McClain, Miller, M., Newman, Plummer, Richardson, Ritter, Robb Blasdel, Salvo, Santucci, Sigrist, Stephens, Troy, Williams, Young Senator Koehler.

To amend sections 3317.01, 5705.31, 5705.32, and 5705.321 and to enact section 5705.60 of the Revised Code to modify the law governing county budget commissions and property taxation, was considered the third time.

The question being, "Shall the bill, **Sub. H. B. No. 309**, pass?"

Senator Smith moved to amend as follows:

In line 188, delete "each" and insert "any"

In line 190, delete "so as to bring the tax levies required therefor within"

In line 191, delete "levels the commission finds reasonable and prudent"

In line 192, after "collections" insert "if the unencumbered balance estimated to remain in the fund at the end of the current fiscal year exceeds one hundred per cent of the total estimated expenses from that fund through the end of the current fiscal year"

The question being, "Shall the amendment be agreed to?"

Senator Reineke moved that the amendment be laid on the table.

The question being, "Shall the motion be agreed to?"

A roll call was requested which was properly supported.

The yeas and nays were taken and resulted – yeas 24, nays 9, as follows:

Those who voted in the affirmative were: Senators

Blessing	Brenner	Chavez	Cirino
Cutrona	Gavarone	Huffman	Johnson
Koehler	Landis	Lang	Manchester
Manning	O'Brien	Patton	Reineke
Reynolds	Roegner	Romanchuk	Schaffer
Timken	Wilkin	Wilson	McColley-24

Those who voted in the negative were: Senators

Antonio	Blackshear	Craig	DeMora
Hicks-Hudson	Ingram	Liston	Smith
			Weinstein-9

The amendment was laid on the table.

The question recurred, "Shall the bill, **Sub. H. B. No. 309**, pass?"

Senator Blackshear moved to amend as follows:

In line 107, strike through "All" and insert "Except as otherwise provided in this section, all"

After line 132, insert:

"(E) Levies authorized under section 5705.23 of the Revised Code."

In line 156, strike through "(D)" and insert "(E)"

The question being, "Shall the amendment be agreed to?"

Senator Reineke moved that the amendment be laid on the table.

The question being, "Shall the motion be agreed to?"

A roll call was requested which was properly supported.

The yeas and nays were taken and resulted – yeas 24, nays 9, as follows:

Those who voted in the affirmative were: Senators

Blessing	Brenner	Chavez	Cirino
Cutrona	Gavarone	Huffman	Johnson
Koehler	Landis	Lang	Manchester
Manning	O'Brien	Patton	Reineke
Reynolds	Roegner	Romanchuk	Schaffer
Timken	Wilkin	Wilson	McColley-24

Those who voted in the negative were: Senators

Antonio	Blackshear	Craig	DeMora
Hicks-Hudson	Ingram	Liston	Smith
			Weinstein-9

The amendment was laid on the table.

The question recurred, "Shall the bill, **Sub. H. B. No. 309**, pass?"

Senator Weinstein moved to amend as follows:

In line 186, after "Code" insert "and this division"

After line 197, insert:

"The county budget commission shall not adjust, under this division, any tax levied by a city, local, exempted village, or joint vocational school district."

The question being, "Shall the amendment be agreed to?"

Senator Reineke moved that the amendment be laid on the table.

The question being, "Shall the motion be agreed to?"

A roll call was requested which was properly supported.

The yeas and nays were taken and resulted – yeas 24, nays 9, as follows:

Those who voted in the affirmative were: Senators

Blessing	Brenner	Chavez	Cirino
Cutrona	Gavarone	Huffman	Johnson
Koehler	Landis	Lang	Manchester
Manning	O'Brien	Patton	Reineke
Reynolds	Roegner	Romanchuk	Schaffer
Timken	Wilkin	Wilson	McColley-24

Those who voted in the negative were: Senators

Antonio	Blackshear	Craig	DeMora
Hicks-Hudson	Ingram	Liston	Smith
			Weinstein-9

The amendment was laid on the table.

The question recurred, "Shall the bill, **Sub. H. B. No. 309**, pass?"

Senator Hicks-Hudson moved to amend as follows:

In line 186, after "Code" insert "and this division"

After line 197, insert:

"The county budget commission shall not adjust, under this division, any tax levied by a municipal corporation or township."

The question being, "Shall the amendment be agreed to?"

Senator Reineke moved that the amendment be laid on the table.

The question being, "Shall the motion be agreed to?"

A roll call was requested which was properly supported.

The yeas and nays were taken and resulted – yeas 24, nays 9, as follows:

Those who voted in the affirmative were: Senators

Blessing	Brenner	Chavez	Cirino
Cutrona	Gavarone	Huffman	Johnson
Koehler	Landis	Lang	Manchester
Manning	O'Brien	Patton	Reineke
Reynolds	Roegner	Romanchuk	Schaffer
Timken	Wilkin	Wilson	McColley-24

Those who voted in the negative were: Senators

Antonio	Blackshear	Craig	DeMora
Hicks-Hudson	Ingram	Liston	Smith
			Weinstein-9

The amendment was laid on the table.

The question recurred, "Shall the bill, **Sub. H. B. No. 309**, pass?"

Senator Liston moved to amend as follows:

In line 107, strike through "All" and insert "Except as otherwise provided in this section, all"

After line 132, insert:

"(E) Levies authorized under sections 5705.221 and 5705.222 of the Revised Code and taxes levied by a joint-county alcohol, drug addiction, and mental health service district."

In line 156, strike through "(D)" and insert "(E)"

The question being, "Shall the amendment be agreed to?"

Senator Reineke moved that the amendment be laid on the table.

The question being, "Shall the motion be agreed to?"

A roll call was requested which was properly supported.

The yeas and nays were taken and resulted – yeas 24, nays 9, as follows:

Those who voted in the affirmative were: Senators

Blessing	Brenner	Chavez	Cirino
Cutrona	Gavarone	Huffman	Johnson
Koehler	Landis	Lang	Manchester
Manning	O'Brien	Patton	Reineke
Reynolds	Roegner	Romanchuk	Schaffer
Timken	Wilkin	Wilson	McColley-24

Those who voted in the negative were: Senators

Antonio	Blackshear	Craig	DeMora
Hicks-Hudson	Ingram	Liston	Smith
			Weinstein-9

The amendment was laid on the table.

The question recurred, "Shall the bill, **Sub. H. B. No. 309**, pass?"

Senator Smith moved to amend as follows:

In line 169, delete "statutory"

In line 170, delete "obligations" and insert "community standards"

The question being, "Shall the amendment be agreed to?"

Senator Reineke moved that the amendment be laid on the table.

The question being, "Shall the motion be agreed to?"

A roll call was requested which was properly supported.

The yeas and nays were taken and resulted – yeas 24, nays 9, as follows:

Those who voted in the affirmative were: Senators

Blessing	Brenner	Chavez	Cirino
Cutrona	Gavarone	Huffman	Johnson
Koehler	Landis	Lang	Manchester
Manning	O'Brien	Patton	Reineke

Reynolds
Timken

Roegner
Wilkin

Romanchuk
Wilson

Schaffer
McColley-24

Those who voted in the negative were: Senators

Antonio
Hicks-Hudson

Blackshear
Ingram

Craig
Liston

DeMora
Smith
Weinstein-9

The amendment was laid on the table.

The question recurred, "Shall the bill, **Sub. H. B. No. 309**, pass?"

Senator Liston moved to amend as follows:

In line 166, after "sources" insert "but excluding any restricted funds"

After line 170, insert:

"(3) "Restricted funds" means any funds or moneys that are legally or contractually restricted to a specific purpose that does not include the purpose for which a tax under consideration by a county budget commission is levied."

In line 192, delete "Before" and insert "When determining whether a reduction is necessary to avoid unnecessary or excessive collections the commission shall not consider any restricted funds, and before"

In line 208, after "purpose" insert "but shall not consider any restricted funds"

The question being, "Shall the amendment be agreed to?"

Senator Reineke moved that the amendment be laid on the table.

The question being, "Shall the motion be agreed to?"

A roll call was requested which was properly supported.

The yeas and nays were taken and resulted – yeas 24, nays 9, as follows:

Those who voted in the affirmative were: Senators

Blessing
Cutrona
Koehler
Manning
Reynolds
Timken

Brenner
Gavarone
Landis
O'Brien
Roegner
Wilkin

Chavez
Huffman
Lang
Patton
Romanchuk
Wilson

Cirino
Johnson
Manchester
Reineke
Schaffer
McColley-24

Those who voted in the negative were: Senators

Antonio
Hicks-Hudson

Blackshear
Ingram

Craig
Liston

DeMora
Smith
Weinstein-9

The amendment was laid on the table.

The question recurred, "Shall the bill, **Sub. H. B. No. 309**, pass?"

The yeas and nays were taken and resulted – yeas 23, nays 10, as follows:

Those who voted in the affirmative were: Senators

Brenner	Chavez	Cirino	Cutrona
Gavarone	Huffman	Johnson	Koehler
Landis	Lang	Manchester	Manning
O'Brien	Patton	Reineke	Reynolds
Roegner	Romanchuk	Schaffer	Timken
Wilkin	Wilson		McColley-23

Those who voted in the negative were: Senators

Antonio	Blackshear	Blessing	Craig
DeMora	Hicks-Hudson	Ingram	Liston
Smith			Weinstein-10

So the bill passed.

The title was amended as follows:

Add the names: "Cirino, Gavarone, O'Brien, Patton, Reineke, Roegner, Romanchuk, Schaffer."

The question being, "Shall the motion be agreed to?"

The motion was agreed to and the title so amended.

Sub. H. B. No. 335-Representative Thomas, D.

Cosponsors: Representatives Click, Brennan, Craig, Creech, Daniels, Deeter, Dovilla, Fowler Arthur, Gross, Hall, T., Holmes, John, Johnson, King, Kishman, Lear, Mathews, A., Mathews, T., McClain, Miller, M., Newman, Peterson, Plummer, Richardson, Roemer, Salvo, Stewart, Williams, Willis, Workman, Young Senator Koehler.

To amend section 5705.31 and to enact section 5705.316 of the Revised Code to limit revenue increases from inside millage levies occurring due to a reappraisal or update, was considered the third time.

The question being, "Shall the bill, **Sub. H. B. No. 335**, pass?"

Senator Craig moved to amend as follows:

In line 1 of the title, delete the first "section" and insert "sections"; after "5705.31" insert ", 5747.08, and 5747.98"; delete the second "section" and insert "sections"

In line 2 of the title, after "5705.316" insert "and 5747.88"

In line 4 of the title, after "update" insert "and to authorize a refundable income tax credit or rebate for homeowners and renters whose property taxes or a portion of their rent exceed five per cent of their income"

In line 5, delete the first "section" and insert "sections"; after "5705.31" insert ", 5747.08, and 5747.98"; delete the second "section" and insert "sections"

In line 6, after "5705.316" insert "and 5747.88"

After line 193, insert:

"Sec. 5747.08. An annual return with respect to the tax imposed by section 5747.02 of the Revised Code and each tax imposed under Chapter 5748. of the Revised Code shall be made by every taxpayer for any taxable year for which the taxpayer is liable for the tax imposed by that section or under that chapter, unless the total credits allowed under division (E) of section 5747.05 and divisions (F) and (G) of section 5747.055 of the Revised Code for the year are equal to or exceed the tax imposed by section 5747.02 of the Revised Code, in which case no return shall be required unless the taxpayer is liable for a tax imposed pursuant to Chapter 5748. of the Revised Code.

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

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

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

(D)(1)(a) Except as otherwise provided in division (D)(1)(b) of this section, any pass-through entity may file a single return on behalf of one or more of the entity's investors other than an investor that is a person subject to the tax imposed under section 5733.06 of the Revised Code. The single return shall set forth the name, address, and social security number or other identifying number of each of those pass-through entity investors and shall indicate the distributive share of each of those pass-through entity investor's income taxable in this state in accordance with sections 5747.20 to 5747.231 of the Revised Code. Such pass-through entity investors for whom the pass-through entity elects to file a single return are not entitled to the exemption or credit provided for by sections 5747.02 and 5747.022 of the Revised Code; shall calculate the tax before business credits at the highest rate of tax set forth in section 5747.02 of the Revised Code for the taxable year for which the return is filed; and are entitled to only their distributive share of the business credits as defined in division (D)(2) of this section. A single check drawn by the pass-through entity shall accompany the return in full payment of the tax due, as shown on the single return, for such investors, other than investors who are persons subject to the tax imposed under section 5733.06 of the Revised Code.

(b)(i) A pass-through entity shall not include in such a single return

any investor that is a trust to the extent that any direct or indirect current, future, or contingent beneficiary of the trust is a person subject to the tax imposed under section 5733.06 of the Revised Code.

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

(c) Except as provided by division (L) of this section, nothing in division (D) of this section precludes the tax commissioner from requiring such investors to file the return and make the payment of taxes and related interest, penalty, and interest penalty required by this section or section 5747.02, 5747.09, or 5747.15 of the Revised Code. Nothing in division (D) of this section precludes such an investor from filing the annual return under this section, utilizing the refundable credit equal to the investor's proportionate share of the tax paid by the pass-through entity on behalf of the investor under division (I) of this section, and making the payment of taxes imposed under section 5747.02 of the Revised Code. Nothing in division (D) of this section shall be construed to provide to such an investor or pass-through entity any additional deduction or credit, other than the credit provided by division (I) of this section, solely on account of the entity's filing a return in accordance with this section. Such a pass-through entity also shall make the filing and payment of estimated taxes on behalf of the pass-through entity investors other than an investor that is a person subject to the tax imposed under section 5733.06 of the Revised Code.

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

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

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

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

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

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

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

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

(h) The credit for displaced workers who pay for job training under section 5747.27 of the Revised Code;

(i) The twenty-dollar personal exemption credit under section 5747.022 of the Revised Code;

(j) The joint filing credit under division (E) of section 5747.05 of the Revised Code;

(k) The nonresident credit under division (A) of section 5747.05 of the Revised Code;

(l) The credit for a resident's out-of-state income under division (B) of section 5747.05 of the Revised Code;

(m) The earned income tax credit under section 5747.71 of the Revised Code;

(n) The lead abatement credit under section 5747.26 of the Revised Code;

(o) The credit for education expenses under section 5747.72 of the Revised Code;

(p) The credit for tuition paid to a nonchartered nonpublic school under section 5747.75 of the Revised Code;

(q) The credit for property taxes or rent-equivalent taxes paid under section 5747.88 of the Revised Code.

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

(4) If a pass-through entity makes the election provided for under division (D) of this section, the pass-through entity shall be liable for any additional taxes, interest, interest penalty, or penalties imposed by this chapter if the tax commissioner finds that the single return does not reflect the correct tax due by the pass-through entity investors covered by that return. Nothing in this division shall be construed to limit or alter the liability, if any, imposed on pass-through entity investors for unpaid or underpaid taxes, interest, interest penalty, or penalties as a result of the pass-through entity's making the election provided for under division (D) of this section. For the purposes of division (D) of this section, "correct tax due" means the tax that would have been paid by the pass-through entity had the single return been filed in a manner reflecting the commissioner's findings. Nothing in division (D) of this section shall be construed to make or hold a pass-through entity liable for tax attributable to a pass-through entity

investor's income from a source other than the pass-through entity electing to file the single return.

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

If either spouse is not required to file a federal income tax return and either or both are required to file a return pursuant to this chapter, they may elect to file separate or joint returns, and, pursuant to that election, their liabilities are separate or joint and several. If a husband and wife file separate returns pursuant to this chapter, each must claim the taxpayer's own exemption, but not both, as authorized under section 5747.02 of the Revised Code on the taxpayer's own return.

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

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

Upon good cause shown, the commissioner may extend the period for filing any notice or return required to be filed under this section and may adopt rules relating to extensions. If the extension results in an extension of time for the payment of any state or school district income tax liability with respect to which the return is filed, the taxpayer shall pay at the time the tax liability is paid an amount of interest computed at the rate per annum prescribed by section 5703.47 of the Revised Code on that liability from the time that payment is due without extension to the time of actual payment. Except as provided in section 5747.132 of the Revised Code, in addition to all other interest charges and penalties, all taxes imposed under this chapter or Chapter 5748. of the Revised Code and remaining unpaid after they become due, except combined amounts due of one dollar or less, bear interest at the rate per annum prescribed by section 5703.47 of the Revised Code until paid or until the day an assessment is issued under section 5747.13 of the Revised Code, whichever occurs first.

If the commissioner considers it necessary in order to ensure the

payment of the tax imposed by section 5747.02 of the Revised Code or any tax imposed under Chapter 5748. of the Revised Code, the commissioner may require returns and payments to be made otherwise than as provided in this section.

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

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

(I) If a pass-through entity elects to file a single return under division (D) of this section and if any investor is required to file the annual return and make the payment of taxes required by this chapter on account of the investor's other income that is not included in a single return filed by a pass-through entity or any other investor elects to file the annual return, the investor is entitled to a refundable credit equal to the investor's proportionate share of the lesser of the tax due or the tax paid by the pass-through entity on behalf of the investor. The investor shall claim the credit for the investor's taxable year in which or with which ends the taxable year of the pass-through entity. Nothing in this chapter shall be construed to allow any credit provided in this chapter to be claimed more than once. For the purpose of computing any interest, penalty, or interest penalty, the investor shall be deemed to have paid the refundable credit provided by this division on the day that the pass-through entity paid the estimated tax or the tax giving rise to the credit.

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

(K) The tax commissioner shall permit individual taxpayers to instruct the department of taxation to cause any refund of overpaid taxes to be deposited directly into a checking account, savings account, or an individual retirement account or individual retirement annuity, or preexisting college savings plan or program account offered by the Ohio tuition trust authority under Chapter 3334. of the Revised Code, as designated by the taxpayer, when the taxpayer files the annual return required by this section electronically.

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

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

Sec. 5747.88. (A) As used in this section:

(1) "Claim year" means, for individuals required to file an income tax return pursuant to this chapter, the individual's taxable year and, for all other individuals, the calendar year preceding the year in which an application for credit is filed under this section.

(2) "Eligible claimant" means an individual who has occupied a homestead as an owner or lessee for at least six months of the claim year and whose total household resources do not exceed the threshold described in division (G) of this section.

(3) "Gross rent" means the total rent paid during the claim year by a lessee for the right to occupy a homestead pursuant to an arm's length transaction with the property owner or the owner's representative.

(4) "Qualifying homestead" means a dwelling, including a manufactured or mobile home or a unit in a multiple-unit dwelling or housing cooperative, that is located in this state, that is not fully exempt from property taxation for the claim year, and that meets one of the following requirements:

(a) The dwelling is owned by an individual who occupies the dwelling as a primary residence and the true value of the property, as listed on the tax list for the tax year ending in the individual's claim year, does not exceed the home value limit for that claim year;

(b) The dwelling is leased by an individual who occupies the

dwelling as a primary residence and the gross rent paid by the lessee during the claim year did not exceed the product obtained by multiplying the rent limit for that claim year by the number of months the lessee occupied the dwelling as a primary residence.

(5) "Household" means an individual and the individual's spouse.

(6) "Income" means federal adjusted gross income, plus all income excluded or exempt from the computation of federal adjusted gross income, subtracted by all of the following:

(a) Up to three hundred dollars of gifts in cash or kind from nongovernmental sources;

(b) Up to three hundred dollars of lottery, casino gaming, or sports gaming winnings;

(c) Benefits provided under the supplemental nutrition assistance program administered by the department of job and family services pursuant to section 5101.54 of the Revised Code;

(d) Government payments made to a third party on behalf of an individual;

(e) State or municipal tax refunds or tax credits;

(f) Any government grant that a property owner must use for the rehabilitation of the owner's homestead;

(g) Stipends received by a person who is acting as a foster grandparent under the foster grandparent program authorized pursuant to 42 U.S.C 5011 or as a senior companion pursuant to 42 U.S.C 5013;

(h) Amounts deducted from benefits provided under Title II of the Social Security Act or from railroad retirement benefits for premiums paid pursuant to the medicare program established by Title XVIII of the Social Security Act;

(i) Contributions by an employer to life, accident, or health insurance plans;

(j) Any money received from a low-income customer assistance program, as defined in section 4928.01 of the Revised Code;

(k) Loan proceeds;

(l) Inheritance or life insurance benefits from a spouse;

(m) Payments from a long-term care policy made to a nursing home or other care facility;

(n) Accident or health insurance plan premiums paid by an employer for a plan that covers a member of the household or the member's family;

(o) Compensation for wrongful imprisonment.

(7) "Property tax due" means the property taxes or manufactured home taxes charged and payable against the homestead for the tax year ending in the eligible claimant's claim year, after any reductions allowed under the Revised Code. "Property tax due" does not include taxes that appeared on the general tax list or manufactured home tax list for any preceding tax year or any penalties, interest, or special assessments.

(8) "Rent-equivalent tax paid" means fifteen per cent of gross rent.

(9) "Total household resources" means all income received by all individuals of a household in the claim year while members of the household, increased by the following deductions from federal gross income:

(a) Any net operating loss;

(b) Any net rental or royalty loss;

(c) Any carryback or carryforward of a net operating loss.

(10) "Home value limit" means the median home value of owner-occupied housing units in the county in this state that has the highest such median home value according to the most recent one-year data published in the American community survey.

(11) "Rent limit" means the median gross rent in the county in this state that has the highest such median gross rent according to the most recent one-year data published in the American community survey.

(12) "American community survey" means the supplementary statistics collected and published annually by the United States census bureau in accordance with 13 U.S.C. 141 and 193.

(B) A refundable credit or rebate is allowed to eligible claimants. In the case of eligible claimants required to file an annual return under this chapter for the claim year, a credit is allowed against the claimant's aggregate tax liability under section 5747.02 of the Revised Code. For all other eligible claimants, a rebate may be claimed on the form prescribed by the tax commissioner pursuant to division (E) of this section. Subject to division (C) of this section, the credit or rebate shall equal one of the following:

(1) For eligible claimants who own the homestead for which the claim is made, the amount by which the eligible claimant's property tax due exceeds five per cent of the eligible claimant's total household resources for that claim year.

(2) For eligible claimants who lease the homestead for which the claim is made, the amount by which the eligible claimant's rent-equivalent tax paid in the claim year exceeds five per cent of the eligible claimant's total household resources for that year.

(C) The credit or rebate allowed under this section for a claim year shall not exceed a specified limit. For the first claim year ending on or after

the effective date of this section, the limit equals one thousand dollars. For each succeeding claim year, the limit shall be adjusted as provided in division (G) of this section.

(D) For eligible claimants required to file an annual return under this chapter for the claim year, the credit shall be claimed in the order required under section 5747.98 of the Revised Code. If the amount of the credit under this section exceeds the aggregate amount of tax otherwise due under section 5747.02 of the Revised Code after deduction of all other credits in that order, the taxpayer is entitled to a refund of the excess.

(E)(1) The tax commissioner shall prescribe a form on which eligible claimants who are not required to file an annual return under this chapter may apply for the rebate authorized under this section. Except as provided in division (E)(2) of this section, such eligible claimants shall apply for the rebate on that form after the first day of January following the end of the claim year but before the fifteenth day of the fourth month following the end of that claim year.

(2) An eligible claimant may request an extension of the time to file a rebate application under division (E)(1) of this section, on a form prescribed by the commissioner. Upon receipt of such a request, the commissioner shall extend the due date for filing the application to the fifteenth day of the tenth month after the last day of the claim year.

(F)(1) The credit or rebate authorized under this section shall be allowed to only one eligible claimant per homestead.

(2) Only the lessee shall claim a credit or rebate with respect to property that is rented or leased as a homestead.

(G) For the first claim year ending on or after the effective date of this section, an individual qualifies as an eligible claimant only if the individual's total household resources do not exceed sixty thousand dollars. For each following claim year, the tax commissioner shall adjust this total household resources limit and the credit or rebate limit described in division (C) of this section by completing the following calculations in September of each year:

(1) Determine the percentage increase in the gross domestic product deflator determined by the bureau of economic analysis of the United States department of commerce from the first day of January of the preceding year to the last day of December of the preceding year;

(2) Multiply that percentage increase by the total household resources limit and the credit or rebate limit for the current year;

(3) Add the resulting products to the respective limits for the current year;

(4) Round the resulting sums to the nearest multiple of one thousand

dollars, in the case of the total household resources limit, or nearest multiple of ten dollars, in the case of the credit limit.

The adjusted amounts apply to claim years beginning in the calendar year in which the adjustment is made and to claim years beginning in each ensuing calendar year until a calendar year in which a new adjustment is made pursuant to this division. The commissioner shall not make a new adjustment in any calendar year in which the amount resulting from the adjustment would be less than the amount resulting from the adjustment in the preceding calendar year.

(H) If a credit or rebate allowed under this section was based on an amount of property tax due that differs from the actual amount of such taxes paid by the eligible claimant for the tax year ending in that claim year, the eligible claimant shall file an annual return or application under division (E) of this section for the ensuing claim year that reports the difference. The claimant shall adjust the credit or rebate claimed for the ensuing year by the amount of the difference. If the claimant is not eligible for the credit or rebate for the ensuing claim year, the claimant shall pay or may request payment of the difference, as applicable.

(I) On or before the first day of November of each year, the tax commissioner shall determine and publish a home value limit and rent limit. The limits shall apply to claim years beginning in the calendar year in which the limits are determined.

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

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

Either the senior citizen credit under division (F) of section 5747.055 of the Revised Code or the lump sum distribution credit under division (G) of that section;

The dependent care credit under section 5747.054 of the Revised Code;

The credit for displaced workers who pay for job training under section 5747.27 of the Revised Code;

The twenty-dollar personal exemption credit under section 5747.022 of the Revised Code;

The joint filing credit under division (E) of section 5747.05 of the Revised Code;

The earned income credit under section 5747.71 of the Revised Code;

The nonrefundable credit for education expenses under section 5747.72 of the Revised Code;

The nonrefundable credit for donations to scholarship granting organizations under section 5747.73 of the Revised Code;

The nonrefundable credit for tuition paid to a nonchartered nonpublic school under section 5747.75 of the Revised Code;

The nonrefundable vocational job credit under section 5747.057 of the Revised Code;

The nonrefundable job retention credit under division (B) of section 5747.058 of the Revised Code;

The enterprise zone credit under section 5709.66 of the Revised Code;

The credit for beginning farmers who participate in a financial management program under division (B) of section 5747.77 of the Revised Code;

The credit for commercial vehicle operator training expenses under section 5747.82 of the Revised Code;

The nonrefundable welcome home Ohio (WHO) program credit under section 122.633 of the Revised Code;

The nonrefundable credit for transformational mixed use development tax credit certificate holders under section 5747.87 of the Revised Code;

The credit for selling or renting agricultural assets to beginning farmers under division (A) of section 5747.77 of the Revised Code;

The credit for purchases of qualifying grape production property under section 5747.28 of the Revised Code;

The small business investment credit under section 5747.81 of the Revised Code;

The nonrefundable lead abatement credit under section 5747.26 of the Revised Code;

The opportunity zone investment credit under section 5747.86 of the Revised Code;

The enterprise zone credits under section 5709.65 of the Revised Code;

The research and development credit under section 5747.331 of the Revised Code;

The credit for rehabilitating a historic building under section 5747.76 of the Revised Code;

The nonrefundable Ohio low-income housing tax credit under section 5747.83 of the Revised Code;

The nonrefundable affordable single-family home credit under section 5747.84 of the Revised Code;

The nonresident credit under division (A) of section 5747.05 of the Revised Code;

The credit for a resident's out-of-state income under division (B) of section 5747.05 of the Revised Code;

The refundable motion picture and Broadway theatrical production credit under section 5747.66 of the Revised Code;

The refundable jobs creation credit or job retention credit under division (A) of section 5747.058 of the Revised Code;

The refundable credit for taxes paid by a qualifying entity granted under section 5747.059 of the Revised Code;

The refundable credits for taxes paid by a qualifying pass-through entity granted under division (I) of section 5747.08 of the Revised Code;

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;

The refundable credit for rehabilitating a historic building under section 5747.76 of the Revised Code;

The refundable credit under section 5747.39 of the Revised Code for taxes levied under section 5747.38 of the Revised Code paid by an electing pass-through entity;

The refundable credit for property taxes or rent-equivalent taxes paid under section 5747.88 of the Revised Code.

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

In line 194, delete "section" and insert "sections"; after "5705.31" insert ", 5747.08, and 5747.98"

In line 195, delete "is" and insert "are"

After line 201, insert:

"Section 4. The amendment or enactment by this act of sections 5747.08, 5747.87, and 5747.98 of the Revised Code applies to claim years, as defined in section 5747.87 of the Revised Code, as enacted by this act, ending on or after the effective date of that amendment or enactment."

The question being, "Shall the amendment be agreed to?"

Senator Reineke moved that the amendment be laid on the table.

The question being, "Shall the motion be agreed to?"

A roll call was requested which was properly supported.

The yeas and nays were taken and resulted – yeas 24, nays 9, as follows:

Those who voted in the affirmative were: Senators

Blessing	Brenner	Chavez	Cirino
Cutrona	Gavarone	Huffman	Johnson
Koehler	Landis	Lang	Manchester
Manning	O'Brien	Patton	Reineke
Reynolds	Roegner	Romanchuk	Schaffer
Timken	Wilkin	Wilson	McColley-24

Those who voted in the negative were: Senators

Antonio	Blackshear	Craig	DeMora
Hicks-Hudson	Ingram	Liston	Smith
			Weinstein-9

The amendment was laid on the table.

The question recurred, "Shall the bill, **Sub. H. B. No. 335**, pass?"

Senator Blackshear moved to amend as follows:

In line 1 of the title, delete the first "section" and insert "sections 323.152, 4503.065, and"

In line 4 of the title, after "update" insert "and to increase and expand the homestead exemption"

In line 5, delete the first "section" and insert "sections 323.152, 4503.065, and"

After line 6, insert:

"Sec. 323.152. In addition to the reduction in taxes required under sections 319.302 and 319.304 of the Revised Code, taxes shall be reduced as provided in divisions (A) and (B) of this section.

(A)(1)(a) Division (A)(1) of this section applies to any of the following persons:

- (i) A person who is permanently and totally disabled;
- (ii) A person who is sixty-five years of age or older;
- (iii) A person who is the surviving spouse of a deceased person who

was permanently and totally disabled or sixty-five years of age or older and who applied and qualified for a reduction in taxes under this division in the year of death, provided the surviving spouse is at least fifty-nine but not sixty-five or more years of age on the date the deceased spouse dies.

(b) Real property taxes on a homestead owned and occupied, or a homestead in a housing cooperative occupied, by a person to whom division (A)(1) of this section applies shall be reduced for each year for which an application for the reduction has been approved. The reduction shall equal one of the following amounts, as applicable to the person:

(i) If the person received a reduction under division (A)(1) of this section for tax year 2006, the greater of the reduction for that tax year or the amount computed under division (A)(1)(c) of this section;

(ii) If the person received, for any homestead, a reduction under division (A)(1) of this section for tax year 2013 or under division (A) of section 4503.065 of the Revised Code for tax year 2014 or the person is the surviving spouse of such a person and the surviving spouse is at least fifty-nine years of age on the date the deceased spouse dies, the amount computed under division (A)(1)(c) of this section.

(iii) If the person is not described in division (A)(1)(b)(i) or (ii) of this section and the person's total income does not exceed thirty-seventy-five thousand dollars, as adjusted under division (A)(1)(d) of this section, the amount computed under division (A)(1)(c) of this section.

(c) The amount of the reduction under division (A)(1)(c) of this section equals the product of the following:

(i) ~~Twenty-five~~ Fifty thousand dollars of the true value of the property in money, as adjusted under division (A)(1)(d) of this section;

(ii) The assessment percentage established by the tax commissioner under division (B) of section 5715.01 of the Revised Code, not to exceed thirty-five per cent;

(iii) The effective tax rate used to calculate the taxes charged against the property for the current year, where "effective tax rate" is defined as in section 323.08 of the Revised Code;

(iv) The quantity equal to one minus the sum of the percentage reductions in taxes received by the property for the current tax year under section 319.302 of the Revised Code and division (B) of section 323.152 of the Revised Code.

(d) The tax commissioner shall adjust the total income threshold described in division (A)(1)(b)(iii) and the reduction amounts described in divisions (A)(1)(c)(i), (A)(2), and (A)(3) of this section by completing the following calculations in September of each year:

(i) Determine the percentage increase in the gross domestic product

deflator determined by the bureau of economic analysis of the United States department of commerce from the first day of January of the preceding calendar year to the last day of December of the preceding calendar year;

(ii) Multiply that percentage increase by the total income threshold or reduction amount for the current tax year, as applicable;

(iii) Add the resulting product to the total income threshold or the reduction amount, as applicable, for the current tax year;

(iv) Round the resulting sum to the nearest multiple of one hundred dollars.

The commissioner shall certify the amount resulting from each adjustment to each county auditor not later than the first day of December each year. The certified total income threshold amount applies to the following tax year for persons described in division (A)(1)(b)(iii) of this section. The certified reduction amount applies to the following tax year. The commissioner shall not make the applicable adjustment in any calendar year in which the amount resulting from the adjustment would be less than the total income threshold or the reduction amount for the current tax year.

(2)(a) Real property taxes on a homestead owned and occupied, or a homestead in a housing cooperative occupied, by a disabled veteran shall be reduced for each year for which an application for the reduction has been approved. The reduction shall equal the product obtained by multiplying fifty thousand dollars of the true value of the property in money, as adjusted under division (A)(1)(d) of this section, by the amounts described in divisions (A)(1)(c)(ii) to (iv) of this section. The reduction is in lieu of any reduction under section 323.158 of the Revised Code or division (A)(1), (2)(b), or (3) of this section. The reduction applies to only one homestead owned and occupied by a disabled veteran.

(b) Real property taxes on a homestead owned and occupied, or a homestead in a housing cooperative occupied, by the surviving spouse of a disabled veteran shall be reduced for each year an application for exemption is approved. The reduction shall equal to the amount of the reduction authorized under division (A)(2)(a) of this section.

The reduction is in lieu of any reduction under section 323.158 of the Revised Code or division (A)(1), (2)(a), or (3) of this section. The reduction applies to only one homestead owned and occupied by the surviving spouse of a disabled veteran. A homestead qualifies for a reduction in taxes under division (A)(2)(b) of this section beginning in one of the following tax years:

(i) For a surviving spouse described in division (L)(1) of section 323.151 of the Revised Code, the year the disabled veteran dies;

(ii) For a surviving spouse described in division (L)(2) of section 323.151 of the Revised Code, the first year on the first day of January of

which the total disability rating described in division (F) of that section has been received for the deceased spouse.

In either case, the reduction shall continue through the tax year in which the surviving spouse dies or remarries.

(3) Real property taxes on a homestead owned and occupied, or a homestead in a housing cooperative occupied, by the surviving spouse of a public service officer killed in the line of duty shall be reduced for each year for which an application for the reduction has been approved. The reduction shall equal the product obtained by multiplying fifty thousand dollars of the true value of the property in money, as adjusted under division (A)(1)(d) of this section, by the amounts described in divisions (A)(1)(c)(ii) to (iv) of this section. The reduction is in lieu of any reduction under section 323.158 of the Revised Code or division (A)(1) or (2) of this section. The reduction applies to only one homestead owned and occupied by such a surviving spouse. A homestead qualifies for a reduction in taxes under division (A)(3) of this section for the tax year in which the public service officer dies through the tax year in which the surviving spouse dies or remarries.

(B)(1) As used in division (B) of this section, "qualifying levy" has the same meaning as in section 319.302 of the Revised Code.

(2) To provide a partial exemption, real property taxes on any homestead, and manufactured home taxes on any manufactured or mobile home on which a manufactured home tax is assessed pursuant to division (D)(2) of section 4503.06 of the Revised Code, shall be reduced for each year for which an application for the reduction has been approved. The amount of the reduction shall equal two and one-half per cent of the amount of taxes to be levied by qualifying levies on the homestead or the manufactured or mobile home after applying section 319.301 of the Revised Code.

(3) A board of county commissioners, by resolution, may authorize a partial exemption from the real property taxes or manufactured home taxes on any property or manufactured or mobile home that receives the partial exemption under division (B)(2) of this section. The resolution shall specify the amount of the partial exemption, which may equal up to two and one-half per cent of the amount of taxes to be levied by qualifying levies on the property or home after applying section 319.301 of the Revised Code. The partial exemption shall be applied concurrently with the partial exemption under division (B)(2) of this section, and no application shall be required under section 323.153 of the Revised Code to obtain the partial exemption authorized pursuant to this section.

The board shall certify a copy of the resolution, or a copy of any resolution repealing the partial exemption's authorization, to the county auditor and tax commissioner within thirty days after its adoption. If the resolution is adopted on or before the first day of July of a tax year, the

partial exemption shall first apply or cease to apply, in the case of real property taxes, to that tax year or, in the case of manufactured home taxes, the following tax year. If the resolution is adopted after the first day of July of a tax year, the partial exemption shall first apply or cease to apply, in the case of real property taxes, to the following tax year or, in the case of manufactured home taxes, the second succeeding tax year.

(C) The reductions granted by this section do not apply to special assessments or respread of assessments levied against the homestead, and if there is a transfer of ownership subsequent to the filing of an application for a reduction in taxes, such reductions are not forfeited for such year by virtue of such transfer.

(D) The reductions in taxable value referred to in this section shall be applied solely as a factor for the purpose of computing the reduction of taxes under this section and shall not affect the total value of property in any subdivision or taxing district as listed and assessed for taxation on the tax lists and duplicates, or any direct or indirect limitations on indebtedness of a subdivision or taxing district. If after application of sections 5705.31 and 5705.32 of the Revised Code, including the allocation of all levies within the ten-mill limitation to debt charges to the extent therein provided, there would be insufficient funds for payment of debt charges not provided for by levies in excess of the ten-mill limitation, the reduction of taxes provided for in sections 323.151 to 323.159 of the Revised Code shall be proportionately adjusted to the extent necessary to provide such funds from levies within the ten-mill limitation.

(E) No reduction shall be made on the taxes due on the homestead of any person convicted of violating division (D) or (E) of section 323.153 of the Revised Code for a period of three years following the conviction.

Sec. 4503.065. (A)(1) Division (A) of this section applies to any of the following persons:

- (a) An individual who is permanently and totally disabled;
- (b) An individual who is sixty-five years of age or older;

(c) An individual who is the surviving spouse of a deceased person who was permanently and totally disabled or sixty-five years of age or older and who applied and qualified for a reduction in assessable value under this section in the year of death, provided the surviving spouse is at least fifty-nine but not sixty-five or more years of age on the date the deceased spouse dies.

(2) The manufactured home tax on a manufactured or mobile home that is paid pursuant to division (C) of section 4503.06 of the Revised Code and that is owned and occupied as a home by an individual whose domicile is in this state and to whom this section applies, shall be reduced for any tax

year for which an application for such reduction has been approved, provided the individual did not acquire ownership from a person, other than the individual's spouse, related by consanguinity or affinity for the purpose of qualifying for the reduction. An owner includes a settlor of a revocable or irrevocable inter vivos trust holding the title to a manufactured or mobile home occupied by the settlor as of right under the trust.

(a) For manufactured and mobile homes for which the tax imposed by section 4503.06 of the Revised Code is computed under division (D)(2) of that section, the reduction shall equal one of the following amounts, as applicable to the person:

(i) If the person received a reduction under this section for tax year 2007, the greater of the reduction for that tax year or the amount computed under division (A)(2)(b) of this section;

(ii) If the person received, for any homestead, a reduction under division (A) of this section for tax year 2014 or under division (A)(1) of section 323.152 of the Revised Code for tax year 2013 or the person is the surviving spouse of such a person and the surviving spouse is at least fifty-nine years of age on the date the deceased spouse dies, the amount computed under division (A)(2)(b) of this section.

(iii) If the person is not described in division (A)(2)(a)(i) or (ii) of this section and the person's total income does not exceed thirty-seventy-five thousand dollars, as adjusted under division (A)(2)(e) of this section, the amount computed under division (A)(2)(b) of this section.

(b) The amount of the reduction under division (A)(2)(b) of this section equals the product of the following:

(i) Twenty-five Fifty thousand dollars of the true value of the property in money, as adjusted under division (A)(2)(e) of this section;

(ii) The assessment percentage established by the tax commissioner under division (B) of section 5715.01 of the Revised Code, not to exceed thirty-five per cent;

(iii) The effective tax rate used to calculate the taxes charged against the property for the current year, where "effective tax rate" is defined as in section 323.08 of the Revised Code;

(iv) The quantity equal to one minus the sum of the percentage reductions in taxes received by the property for the current tax year under section 319.302 of the Revised Code and division (B) of section 323.152 of the Revised Code.

(c) For manufactured and mobile homes for which the tax imposed by section 4503.06 of the Revised Code is computed under division (D)(1) of that section, the reduction shall equal one of the following amounts, as applicable to the person:

(i) If the person received a reduction under this section for tax year 2007, the greater of the reduction for that tax year or the amount computed under division (A)(2)(d) of this section;

(ii) If the person received, for any homestead, a reduction under division (A) of this section for tax year 2014 or under division (A)(1) of section 323.152 of the Revised Code for tax year 2013 or the person is the surviving spouse of such a person and the surviving spouse is at least fifty-nine years of age on the date the deceased spouse dies, the amount computed under division (A)(2)(d) of this section.

(iii) If the person is not described in division (A)(2)(c)(i) or (ii) of this section and the person's total income does not exceed ~~thirty-seventy-five~~ thirty-five thousand dollars, as adjusted under division (A)(2)(e) of this section, the amount computed under division (A)(2)(d) of this section.

(d) The amount of the reduction under division (A)(2)(d) of this section equals the product of the following:

(i) ~~Twenty-five~~ Fifty thousand dollars of the cost to the owner, or the market value at the time of purchase, whichever is greater, as those terms are used in division (D)(1) of section 4503.06 of the Revised Code, and as adjusted under division (A)(2)(e) of this section;

(ii) The percentage from the appropriate schedule in division (D)(1) (b) of section 4503.06 of the Revised Code;

(iii) The assessment percentage of forty per cent used in division (D) (1)(b) of section 4503.06 of the Revised Code;

(iv) The tax rate of the taxing district in which the home has its situs.

(e) The tax commissioner shall adjust the income threshold described in divisions (A)(2)(a)(iii) and (A)(2)(c)(iii) and the reduction amounts described in divisions (A)(2)(b)(i), (A)(2)(d)(i), (B)(1), (B)(2), (C)(1), and (C)(2) of this section by completing the following calculations in September of each year:

(i) Determine the percentage increase in the gross domestic product deflator determined by the bureau of economic analysis of the United States department of commerce from the first day of January of the preceding calendar year to the last day of December of the preceding calendar year;

(ii) Multiply that percentage increase by the total income threshold or reduction amount for the ensuing tax year, as applicable;

(iii) Add the resulting product to the total income threshold or reduction amount, as applicable for the ensuing tax year;

(iv) Round the resulting sum to the nearest multiple of one hundred dollars.

The commissioner shall certify the amount resulting from each

adjustment to each county auditor not later than the first day of December each year. The certified amount applies to the second ensuing tax year. The commissioner shall not make the applicable adjustment in any calendar year in which the amount resulting from the adjustment would be less than the total income threshold or the reduction amount for the ensuing tax year.

(B)(1) The manufactured home tax levied pursuant to division (C) of section 4503.06 of the Revised Code on a manufactured or mobile home that is owned and occupied by a disabled veteran shall be reduced for any tax year for which an application for such reduction has been approved, provided the disabled veteran did not acquire ownership from a person, other than the disabled veteran's spouse, related by consanguinity or affinity for the purpose of qualifying for the reduction. An owner includes an owner within the meaning of division (A)(2) of this section.

(a) For manufactured and mobile homes for which the tax imposed by section 4503.06 of the Revised Code is computed under division (D)(2) of that section, the reduction shall equal the product obtained by multiplying fifty thousand dollars of the true value of the property in money, as adjusted under division (A)(2)(e) of this section, by the amounts described in divisions (A)(2)(b)(ii) to (iv) of this section.

(b) For manufactured and mobile homes for which the tax imposed by section 4503.06 of the Revised Code is computed under division (D)(1) of that section, the reduction shall equal the product obtained by multiplying fifty thousand dollars of the cost to the owner, or the market value at the time of purchase, whichever is greater, as those terms are used in division (D)(1) of section 4503.06 of the Revised Code, as adjusted under division (A)(2)(e) of this section, by the amounts described in divisions (A)(2)(d)(ii) to (iv) of this section.

The reduction is in lieu of any reduction under section 4503.0610 of the Revised Code or division (A), (B)(2), or (C) of this section. The reduction applies to only one manufactured or mobile home owned and occupied by a disabled veteran.

(2) The manufactured home tax levied pursuant to division (C) of section 4503.06 of the Revised Code on a manufactured or mobile home that is owned and occupied by the surviving spouse of a disabled veteran shall be reduced for each tax year for which an application for such reduction has been approved. The reduction shall equal the amount of the reduction authorized under division (B)(1)(a) or (b) of this section, as applicable. An owner includes an owner within the meaning of division (A)(2) of this section.

The reduction is in lieu of any reduction under section 4503.0610 of the Revised Code or division (A), (B)(1), or (C) of this section. The reduction applies to only one manufactured or mobile home owned and occupied by the

surviving spouse of a disabled veteran. A manufactured or mobile home qualifies for a reduction in taxes under division (B)(2) of this section beginning in one of the following tax years:

(a) For a surviving spouse described in division (H)(1) of section 4503.064 of the Revised Code, the year the disabled veteran dies;

(b) For a surviving spouse described in division (H)(2) of section 4503.064 of the Revised Code, the first year on the first day of January of which the total disability rating described in division (F) of section 323.151 of the Revised Code has been received for the deceased spouse.

In either case, the reduction shall continue through the tax year in which the surviving spouse dies or remarries.

(C) The manufactured home tax levied pursuant to division (C) of section 4503.06 of the Revised Code on a manufactured or mobile home that is owned and occupied by the surviving spouse of a public service officer killed in the line of duty shall be reduced for any tax year for which an application for such reduction has been approved, provided the surviving spouse did not acquire ownership from a person, other than the surviving spouse's deceased public service officer spouse, related by consanguinity or affinity for the purpose of qualifying for the reduction. An owner includes an owner within the meaning of division (A)(2) of this section.

(1) For manufactured and mobile homes for which the tax imposed by section 4503.06 of the Revised Code is computed under division (D)(2) of that section, the reduction shall equal the product obtained by multiplying fifty thousand dollars of the true value of the property in money, as adjusted under division (A)(2)(e) of this section, by the amounts described in divisions (A)(2)(b)(ii) to (iv) of this section.

(2) For manufactured and mobile homes for which the tax imposed by section 4503.06 of the Revised Code is computed under division (D)(1) of that section, the reduction shall equal the product obtained by multiplying fifty thousand dollars of the cost to the owner, or the market value at the time of purchase, whichever is greater, as those terms are used in division (D)(1) of section 4503.06 of the Revised Code, as adjusted under division (A)(2)(e) of this section, by the amounts described in divisions (A)(2)(d)(ii) to (iv) of this section.

The reduction is in lieu of any reduction under section 4503.0610 of the Revised Code or division (A) or (B) of this section. The reduction applies to only one manufactured or mobile home owned and occupied by such a surviving spouse. A manufactured or mobile home qualifies for a reduction in taxes under this division for the tax year in which the public service officer dies through the tax year in which the surviving spouse dies or remarries.

(D) If the owner or the spouse of the owner of a manufactured or

mobile home is eligible for a homestead exemption on the land upon which the home is located, the reduction to which the owner or spouse is entitled under this section shall not exceed the difference between the reduction to which the owner or spouse is entitled under division (A), (B), or (C) of this section and the amount of the reduction under the homestead exemption.

(E) No reduction shall be made with respect to the home of any person convicted of violating division (C) or (D) of section 4503.066 of the Revised Code for a period of three years following the conviction."

In line 194, delete "section" and insert "sections 323.152, 4503.065, and"

In line 195, delete "is" and insert "are"

In line 197, after "sections" insert "323.152, 4503.065,"; after "5705.31" insert ","

After line 201, insert:

"Section 4. Section 323.152 of the Revised Code as presented in this act takes effect on the later of January 1, 2026, or the effective date of this section. (January 1, 2026, is the effective date of an earlier amendment to that section by H.B. 96 of the 136th General Assembly.)

Section 5. Section 4503.065 of the Revised Code is presented in this act as a composite of the section as amended by both H.B. 33 and S.B. 43 of the 135th 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."

The question being, "Shall the amendment be agreed to?"

Senator Reineke moved that the amendment be laid on the table.

The question being, "Shall the motion be agreed to?"

A roll call was requested which was properly supported.

The yeas and nays were taken and resulted – yeas 24, nays 9, as follows:

Those who voted in the affirmative were: Senators

Blessing	Brenner	Chavez	Cirino
Cutrona	Gavarone	Huffman	Johnson
Koehler	Landis	Lang	Manchester
Manning	O'Brien	Patton	Reineke
Reynolds	Roegner	Romanchuk	Schaffer
Timken	Wilkin	Wilson	McColley-24

Those who voted in the negative were: Senators

Antonio	Blackshear	Craig	DeMora
Hicks-Hudson	Ingram	Liston	Smith
			Weinstein-9

The amendment was laid on the table.

The question recurred, "Shall the bill, **Sub. H. B. No. 335**, pass?"

Senator Smith moved to amend as follows:

In line 1 of the title, delete the first "section" and insert "sections 122.175 and"

In line 4 of the title, after "update" insert "and to repeal a sales and use tax exemption for certain data centers"

In line 5, delete the first "section" and insert "sections 122.175 and"

After line 6, insert:

"Sec. 122.175. (A) As used in this section:

(1) "Capital investment project" means a plan of investment at a project site for the acquisition, construction, renovation, expansion, replacement, or repair of a computer data center or of computer data center equipment, but does not include any of the following:

(a) Project costs paid before a date determined by the tax credit authority for each capital investment project;

(b) Payments made to a related member as defined in section 5733.042 of the Revised Code or to a consolidated elected taxpayer or a combined taxpayer as defined in section 5751.01 of the Revised Code.

(2) "Computer data center" means a facility used or to be used primarily to house computer data center equipment used or to be used in conducting one or more computer data center businesses, as determined by the tax credit authority.

(3) "Computer data center business" means, as may be further determined by the tax credit authority, a business that provides electronic information services as defined in division (Y)(1)(c) of section 5739.01 of the Revised Code, or that leases a facility to one or more such businesses. "Computer data center business" does not include providing electronic publishing as defined in that section.

(4) "Computer data center equipment" means tangible personal property used or to be used for any of the following:

(a) To conduct a computer data center business, including equipment cooling systems to manage the performance of computer data center equipment;

(b) To generate, transform, transmit, distribute, or manage electricity necessary to operate the tangible personal property used or to be used in conducting a computer data center business;

(c) As building and construction materials sold to construction

contractors for incorporation into a computer data center.

(5) "Eligible computer data center" means a computer data center that satisfies all of the following requirements:

(a) One or more taxpayers operating a computer data center business at the project site will, in the aggregate, make payments for a capital investment project of at least one hundred million dollars at the project site during one of the following cumulative periods:

- (i) For projects beginning in 2013, six consecutive calendar years;
- (ii) For projects beginning in 2014, four consecutive calendar years;
- (iii) For projects beginning in or after 2015, three consecutive calendar years.

(b) One or more taxpayers operating a computer data center business at the project site will, in the aggregate, pay annual compensation that is subject to the withholding obligation imposed under section 5747.06 of the Revised Code of at least one million five hundred thousand dollars to employees employed at the project site for each year of the agreement beginning on or after the first day of the twenty-fifth month after the agreement was entered into under this section.

(6) "Person" has the same meaning as in section 5701.01 of the Revised Code.

(7) "Project site," "related member," and "tax credit authority" have the same meanings as in sections 122.17 and 122.171 of the Revised Code.

(8) "Taxpayer" means any person subject to the taxes imposed under Chapters 5739. and 5741. of the Revised Code.

(B) The tax credit authority may completely or partially exempt from the taxes levied under Chapters 5739. and 5741. of the Revised Code the sale, storage, use, or other consumption of computer data center equipment used or to be used at an eligible computer data center. Any such exemption shall extend to charges for the delivery, installation, or repair of the computer data center equipment subject to the exemption under this section.

Notwithstanding any terms of any agreement entered into under this section, no exemption under this section is allowed on and after the first day of the first month beginning after the effective date of this amendment.

(C) A taxpayer that proposes a capital improvement project for an eligible computer data center in this state may apply to the tax credit authority to enter into an agreement under this section authorizing a complete or partial exemption from the taxes imposed under Chapters 5739. and 5741. of the Revised Code on computer data center equipment purchased by the applicant or any other taxpayer that operates a computer data center business at the project site and used or to be used at the eligible computer data center. The director of development shall prescribe the form of the application. After

receipt of an application, the authority shall forward copies of the application to the tax commissioner, who shall review the application to determine the economic impact that the proposed eligible computer data center would have on the state and any affected political subdivisions and submit to the authority a summary of their determinations. The authority shall also forward a copy of the application to the director of development who shall review the application to determine the economic impact that the proposed eligible computer data center would have on the state and the affected political subdivisions and shall submit a summary of their determinations and recommendations to the authority.

(D) Upon review and consideration of such determinations and recommendations, the tax credit authority may enter into an agreement with the applicant and any other taxpayer that operates a computer data center business at the project site for a complete or partial exemption from the taxes imposed under Chapters 5739. and 5741. of the Revised Code on computer data center equipment used or to be used at an eligible computer data center if the authority determines all of the following:

(1) The capital investment project for the eligible computer data center will increase payroll and the amount of income taxes to be withheld from employee compensation pursuant to section 5747.06 of the Revised Code.

(2) The applicant is economically sound and has the ability to complete or effect the completion of the proposed capital investment project.

(3) The applicant intends to and has the ability to maintain operations at the project site for the term of the agreement.

(4) Receiving the exemption is a major factor in the applicant's decision to begin, continue with, or complete the capital investment project.

(E) An agreement entered into under this section shall include all of the following:

(1) A detailed description of the capital investment project that is the subject of the agreement, including the amount of the investment, the period over which the investment has been or is being made, the annual compensation to be paid by each taxpayer subject to the agreement to its employees at the project site, and the anticipated amount of income taxes to be withheld from employee compensation pursuant to section 5747.06 of the Revised Code.

(2) The percentage of the exemption from the taxes imposed under Chapters 5739. and 5741. of the Revised Code for the computer data center equipment used or to be used at the eligible computer data center, the length of time the computer data center equipment will be exempted, and the first date on which the exemption applies.

(3) A requirement that the computer data center remain an eligible computer data center during the term of the agreement and that the applicant maintain operations at the eligible computer data center during that term. An applicant does not violate the requirement described in division (E)(3) of this section if the applicant ceases operations at the eligible computer data center during the term of the agreement but resumes those operations within eighteen months after the date of cessation. The agreement shall provide that, in such a case, the applicant and any other taxpayer that operates a computer data center business at the project site shall not claim the tax exemption authorized in the agreement for any purchase of computer data center equipment made during the period in which the applicant did not maintain operations at the eligible computer data center.

(4) A requirement that, for each year of the term of the agreement beginning on or after the first day of the twenty-fifth month after the date the agreement was entered into, one or more taxpayers operating a computer data center business at the project site will, in the aggregate, pay annual compensation that is subject to the withholding obligation imposed under section 5747.06 of the Revised Code of at least one million five hundred thousand dollars to employees at the eligible computer data center.

(5) A requirement that each taxpayer subject to the agreement annually report to the director of development employment, tax withholding, capital investment, and other information required by the director to perform the director's duties under this section.

(6) A requirement that the director of development annually review the annual reports of each taxpayer subject to the agreement to verify the information reported under division (E)(5) of this section and compliance with the agreement. Upon verification, the director shall issue a certificate to each such taxpayer stating that the information has been verified and that the taxpayer remains eligible for the exemption specified in the agreement.

(7) A provision providing that the taxpayers subject to the agreement may not relocate a substantial number of employment positions from elsewhere in this state to the project site unless the director of development determines that the appropriate taxpayer notified the legislative authority of the county, township, or municipal corporation from which the employment positions would be relocated. For purposes of this paragraph, the movement of an employment position from one political subdivision to another political subdivision shall be considered a relocation of an employment position unless the movement is confined to the project site. The transfer of an employment position from one political subdivision to another political subdivision shall not be considered a relocation of an employment position if the employment position in the first political subdivision is replaced by another employment position.

(8) A waiver by each taxpayer subject to the agreement of any limitations periods relating to assessments or adjustments resulting from the taxpayer's failure to comply with the agreement.

(F) The term of an agreement under this section shall be determined by the tax credit authority, and the amount of the exemption shall not exceed one hundred per cent of such taxes that would otherwise be owed in respect to the exempted computer data center equipment.

(G) If any taxpayer subject to an agreement under this section fails to meet or comply with any condition or requirement set forth in the agreement, the tax credit authority may amend the agreement to reduce the percentage of the exemption or term during which the exemption applies to the computer data center equipment used or to be used by the noncompliant taxpayer at an eligible computer data center. The reduction of the percentage or term may take effect in the current calendar year.

(H) Financial statements and other information submitted to the department of development or the tax credit authority by an applicant for or recipient of an exemption under this section, and any information taken for any purpose from such statements or information, are not public records subject to section 149.43 of the Revised Code. However, the chairperson of the authority may make use of the statements and other information for purposes of issuing public reports or in connection with court proceedings concerning tax exemption agreements under this section. Upon the request of the tax commissioner, the chairperson of the authority shall provide to the tax commissioner any statement or other information submitted by an applicant for or recipient of an exemption under this section. The tax commissioner shall preserve the confidentiality of the statement or other information.

(I) The tax commissioner shall issue a direct payment permit under section 5739.031 of the Revised Code to each taxpayer subject to an agreement under this section. Such direct payment permit shall authorize the taxpayer to pay any sales and use taxes due on purchases of computer data center equipment used or to be used in an eligible computer data center and to pay any sales and use taxes due on purchases of tangible personal property or taxable services other than computer data center equipment used or to be used in an eligible computer data center directly to the tax commissioner. Each such taxpayer shall pay pursuant to such direct payment permit all sales tax levied on such purchases under sections 5739.02, 5739.021, 5739.023, and 5739.026 of the Revised Code and all use tax levied on such purchases under sections 5741.02, 5741.021, 5741.022, and 5741.023 of the Revised Code, consistent with the terms of the agreement entered into under this section.

During the term of an agreement under this section each taxpayer subject to the agreement shall submit to the tax commissioner a return that

shows the amount of computer data center equipment purchased for use at the eligible computer data center, the amount of tangible personal property and taxable services other than computer data center equipment purchased for use at the eligible computer data center, the amount of tax under Chapter 5739. or 5741. of the Revised Code that would be due in the absence of the agreement under this section, the exemption percentage for computer data center equipment specified in the agreement, and the amount of tax due under Chapter 5739. or 5741. of the Revised Code as a result of the agreement under this section. Each such taxpayer shall pay the tax shown on the return to be due in the manner and at the times as may be further prescribed by the tax commissioner. Each such taxpayer shall include a copy of the director of development's certificate of verification issued under division (E)(6) of this section. Failure to submit a copy of the certificate with the return does not invalidate the claim for exemption if the taxpayer submits a copy of the certificate to the tax commissioner within the time prescribed by section 5703.0510 of the Revised Code.

(J) If the director of development determines that one or more taxpayers received an exemption from taxes due on the purchase of computer data center equipment purchased for use at a computer data center that no longer complies with the requirement under division (E)(3) of this section, the director shall notify the tax credit authority and, if applicable, the taxpayer that applied to enter the agreement for the exemption under division (C) of this section of the noncompliance. After receiving such a notice, and after giving each taxpayer subject to the agreement an opportunity to explain the noncompliance, the authority may terminate the agreement and require each such taxpayer to pay to the state all or a portion of the taxes that would have been owed in regards to the exempt equipment in previous years, all as determined under rules adopted pursuant to division (K) of this section. In determining the portion of the taxes that would have been owed on the previously exempted equipment to be paid to this state by a taxpayer, the authority shall consider the effect of market conditions on the eligible computer data center, whether the taxpayer continues to maintain other operations in this state, and, with respect to agreements involving multiple taxpayers, the taxpayer's level of responsibility for the noncompliance. After making the determination, the authority shall certify to the tax commissioner the amount to be paid by each taxpayer subject to the agreement. The tax commissioner shall make an assessment for that amount against each such taxpayer under Chapter 5739. or 5741. of the Revised Code. The time limitations on assessments under those chapters do not apply to an assessment under this division, but the tax commissioner shall make the assessment within one year after the date the authority certifies to the tax commissioner the amount to be paid by the taxpayer.

(K) The director of development, after consultation with the tax

commissioner and in accordance with Chapter 119. of the Revised Code, shall adopt rules necessary to implement this section. The rules may provide for recipients of tax exemptions under this section to be charged fees to cover administrative costs incurred in the administration of this section. The fees collected shall be credited to the tax incentives operating fund created in section 122.174 of the Revised Code. At the time the director gives public notice under division (A) of section 119.03 of the Revised Code of the adoption of the rules, the director shall submit copies of the proposed rules to the chairpersons of the standing committees on economic development in the senate and the house of representatives.

(L) On or before the first day of August of each year, the director of development shall submit a report to the governor, the president of the senate, and the speaker of the house of representatives on the tax exemption authorized under this section. The report shall include information on the number of agreements that were entered into under this section during the preceding calendar year, a description of the eligible computer data center that is the subject of each such agreement, and an update on the status of eligible computer data centers under agreements entered into before the preceding calendar year.

(M) A taxpayer may be made a party to an existing agreement entered into under this section by the tax credit authority and another taxpayer or group of taxpayers. In such a case, the taxpayer shall be entitled to all benefits and bound by all obligations contained in the agreement and all requirements described in this section. When an agreement includes multiple taxpayers, each taxpayer shall be entitled to a direct payment permit as authorized in division (I) of this section.

(N)(1) On or before the date that is fifteen days after the effective date of this amendment, the tax commissioner shall estimate the total amount of revenue from the taxes imposed under sections 5739.02 and 5741.02 of the Revised Code that has been or will be received into the general revenue fund, but that would not have been so received, if the exemption authorized under this section had not been repealed in division (B) of this section. The commissioner shall certify that amount to the director of budget and management, who shall transfer that amount from the general revenue fund to the inside millage revenue loss fund, which is created in the state treasury.

(2) On or before the first day of January of each year, beginning in 2027, the tax commissioner shall determine, for each taxing district in the state, the amount of taxes that would have been charged and payable, as defined in section 5705.316 of the Revised Code, for the preceding tax year but that were not charged in that tax year due to an adjustment made under division (B) of that section. In the current year, the commissioner shall provide for payment to each taxing district from the inside millage revenue loss fund of the amount determined for the district. The payment shall be

made in two installments, with one-half paid in February of that year and one-half paid in August of that year. If the amount in the inside millage revenue loss fund is insufficient to make the full payments required under this section, the commissioner shall prorate the payments accordingly."

In line 194, delete "section" and insert "sections 122.175 and"

In line 195, delete "is" and insert "are"

The question being, "Shall the amendment be agreed to?"

Senator Reineke moved that the amendment be laid on the table.

The question being, "Shall the motion be agreed to?"

A roll call was requested which was properly supported.

The yeas and nays were taken and resulted – yeas 24, nays 9, as follows:

Those who voted in the affirmative were: Senators

Blessing	Brenner	Chavez	Cirino
Cutrona	Gavarone	Huffman	Johnson
Koehler	Landis	Lang	Manchester
Manning	O'Brien	Patton	Reineke
Reynolds	Roegner	Romanchuk	Schaffer
Timken	Wilkin	Wilson	McColley-24

Those who voted in the negative were: Senators

Antonio	Blackshear	Craig	DeMora
Hicks-Hudson	Ingram	Liston	Smith
			Weinstein-9

The amendment was laid on the table.

The question recurred, "Shall the bill, **Sub. H. B. No. 335**, pass?"

The yeas and nays were taken and resulted – yeas 23, nays 10, as follows:

Those who voted in the affirmative were: Senators

Brenner	Chavez	Cirino	Cutrona
Gavarone	Huffman	Johnson	Koehler
Landis	Lang	Manchester	Manning
O'Brien	Patton	Reineke	Reynolds
Roegner	Romanchuk	Schaffer	Timken
Wilkin	Wilson		McColley-23

Those who voted in the negative were: Senators

Antonio	Blackshear	Blessing	Craig
DeMora	Hicks-Hudson	Ingram	Liston
Smith			Weinstein-10

So the bill passed.

The title was amended as follows:

Add the names: "Cirino, Gavarone, Huffman, O'Brien, Patton, Reineke, Reynolds, Roegner, Romanchuk, Schaffer."

The question being, "Shall the motion be agreed to?"

The motion was agreed to and the title so amended.

On the motion of Senator Reineke, **Sub. H. B. No. 184**, having been informally passed, was taken up for consideration.

The question recurred, "Shall the bill, **Sub. H. B. No. 184**, pass?"

Senator Hicks-Hudson moved to amend as follows:

In line 1 of the title, after "9.66," insert "107.03,"

In line 10 of the title, after "4771.021," insert "5703.95,"

In line 24, after "9.66," insert "107.03,"

In line 31, after "4771.021," insert "5703.95,"

After line 107, insert:

"Sec. 107.03. (A) As used in this section, "transportation budget" means the biennial budget that primarily includes the following:

(1) Motor fuel excise tax-related appropriations for the department of transportation, public works commission, and department of development;

(2) Other appropriations that pertain to transportation and infrastructure related to transportation.

(B) The governor shall submit a transportation budget to the general assembly not later than four weeks after the general assembly's organization.

(C) The governor shall submit to the general assembly, not later than four weeks after its organization, a state budget containing a complete financial plan for the ensuing fiscal biennium, excluding items of revenue and expenditure described in section 126.022 of the Revised Code. However, in years of a new governor's inauguration, this budget shall be submitted not later than the fifteenth day of March.

(D) In years of a new governor's inauguration, only the new governor shall submit a budget to the general assembly. In addition to other things required by law, each of the governor's budgets shall contain:

(1) A general budget summary by function and agency setting forth the proposed total expenses from each and all funds and the anticipated resources for meeting such expenses; such resources to include any available balances in the several funds at the beginning of the biennium and a classification by totals of all revenue receipts estimated to accrue during the biennium under existing law and proposed legislation.

(2) A detailed statement showing the amounts recommended to be appropriated from each fund for each fiscal year of the biennium for current expenses, including, but not limited to, personal services, supplies and materials, equipment, subsidies and revenue distribution, merchandise for resale, transfers, and nonexpense disbursements, obligations, interest on debt,

and retirement of debt, and for the biennium for capital outlay, to the respective departments, offices, institutions, as defined in section 121.01 of the Revised Code, and all other public purposes; and, in comparative form, the actual expenses by source of funds during each fiscal year of the previous two bienniums for each such purpose. No alterations shall be made in the requests for the legislative and judicial branches of the state filed with the director of budget and management under section 126.02 of the Revised Code. If any amount of federal money is recommended to be appropriated or has been expended for a purpose for which state money also is recommended to be appropriated or has been expended, the amounts of federal money and state money involved shall be separately identified.

(3) A detailed estimate of the revenue receipts in each fund from each source under existing laws during each year of the biennium; and, in comparative form, actual revenue receipts in each fund from each source for each year of the two previous bienniums;

(4) The estimated cash balance in each fund at the beginning of the biennium covered by the budget; the estimated liabilities outstanding against each such balance; and the estimated net balance remaining and available for new appropriations;

(5) A detailed estimate of the additional revenue receipts in each fund from each source under proposed legislation, if enacted, during each year of the biennium;

(6) The most recent report prepared by the department of taxation under section 5703.48 of the Revised Code, which shall be submitted to the general assembly as an appendix to the governor's budget;

(7) The most recent TANF spending plan prepared by the department of job and family services under section 5101.806 of the Revised Code, which shall be submitted to the general assembly as an appendix to the governor's budget;

(8) The medicaid caseload and expenditure forecast report prepared by the office of budget and management, in consultation with the department of medicaid, under section 126.021 of the Revised Code. The report shall be submitted to the general assembly as a supplemental budget document to provide an in-depth analysis of the governor's budget recommendations for the medicaid budget as a whole and for each of the major medicaid appropriation items. The report shall clearly distinguish a proposed policy change from continuing law or administrative policy and indicate whether the data used throughout the report is proposed, estimated, or actual data for the current or proposed budget biennium. At a minimum, the report shall delineate a part-to-whole mapping of the state and federal shares of the general revenue fund appropriation item 651525, medicaid health care services, or any other equivalent general revenue fund appropriation item, by

eligibility group and subgroup, service delivery system, delivery system, medicaid provider, and program.

(9) The most recent report prepared by the tax expenditure review committee under section 5703.95 of the Revised Code, which shall be submitted to the general assembly as an appendix to the governor's budget."

After line 2760, insert:

"Sec. 5703.95. (A) As used in this section, "tax expenditure" has the same meaning as in section 5703.48 of the Revised Code.

(B) There is hereby created the tax expenditure review committee, consisting of seven members, composed of the following:

(1) Three members of the house of representatives appointed by the speaker of the house of representatives in consultation with the minority leader of the house of representatives. Members described in division (B)(1) of this section shall not all be members of the same party and should be members of the house of representatives committee that deals primarily with tax legislation;

(2) Three members of the senate appointed by the president of the senate in consultation with the minority leader of the senate. Members described in division (B)(2) of this section shall not all be members of the same party and should be members of the senate committee that deals primarily with tax legislation;

(3) The tax commissioner or the tax commissioner's designee. The member described in division (B)(3) of this section shall be a nonvoting member.

The speaker of the house of representatives and the president of the senate shall make initial appointments to the committee not later than thirty days after the effective date of this section. Thereafter, the terms of the office for appointed members shall be the same as the term of each general assembly. Members may be reappointed, provided the member continues to meet all other eligibility requirements. Vacancies shall be filled in the manner provided for original appointments. Any member appointed to fill a vacancy before the expiration of the term for which the predecessor was appointed shall hold office as a member for the remainder of that term. Appointed members of the committee serve at the pleasure of the member's appointing authority and may be removed only by the appointing authority.

(C) The tax expenditure review committee shall hold its first meeting within ninety days after the effective date of this section. At the first meeting, the members shall elect a chairperson, who shall be one of the members described in division (B)(1) or (2) of this section. Thereafter, the committee shall meet at least once during the first year of each fiscal biennium to review existing tax expenditures pursuant to division (D) of this section, provided

the committee shall hold, for any such expenditure, at least one meeting at which a person may present to the committee evidence or testimony related to that expenditure. Any person may submit to the chairperson a request that the committee meet to accept evidence or testimony on a tax expenditure. The committee is a public body for the purpose of section 121.22 of the Revised Code.

The chairperson of the committee shall serve until the thirty-first day of December of each even-numbered year. Thereafter, members shall elect a new chairperson. If the preceding chairperson was a member described in division (B)(1) of this section, the new chairperson shall be a member described in division (B)(2) of this section. If the preceding chairperson was a member described in division (B)(2) of this section, the new chairperson shall be a member described in division (B)(1) of this section.

A vacancy on the committee does not impair the right of the other members to exercise all the functions of the committee. The presence of a majority of the voting members of the committee constitutes a quorum for the conduct of business of the committee. The concurrence of at least a majority of the voting members of the committee is necessary for any action to be taken by the committee.

Upon the committee's request, the department of taxation, department of development, office of budget and management, or other state agency shall provide any information in its possession that the committee requires to perform its duties.

The staff of the legislative service commission shall assist the committee as directed by the committee.

(D) The committee shall establish a schedule for review for each tax expenditure so that each expenditure is reviewed at least once every eight years. The schedule may provide for the review of each tax expenditure in the order the expenditures were enacted or modified, beginning with the least recently enacted or modified tax expenditure. Alternatively, the review schedule may group tax expenditures by the individuals or industries benefiting from the expenditures, the objectives of each expenditure, or the policy rationale of each expenditure. In its review, the committee shall make recommendations as to whether each tax expenditure should be continued without modification, modified, scheduled for further review at a future date to consider repealing the expenditure, or repealed outright. For each expenditure reviewed, the committee may recommend accountability standards for the future review of the expenditure. The committee may consider, when reviewing a tax expenditure, any of the relevant factors described in division (E) of this section.

(E) In conducting reviews pursuant to division (D) of this section, the committee may consider the following factors:

(1) The number and classes of persons, organizations, businesses, or types of industries that would receive the direct benefit or consequences of the tax expenditure;

(2) The fiscal impact of the tax expenditure on state and local taxing authorities, including any past fiscal effects and expected future fiscal impacts of the tax expenditure in the following eight-year period;

(3) Public policy objectives that might support the tax expenditure. In researching such objectives, the committee may consider the expenditure's legislative history, the tax expenditure's sponsor's intent in proposing the tax expenditure, or the extent to which the tax expenditure encourages or would encourage business growth or relocation into the state, promotes or would promote growth or retention of high-wage jobs in the state, or aids or would aid community stabilization.

(4) Whether the tax expenditure successfully accomplishes any of the objectives identified in division (E)(3) of this section;

(5) Whether the objectives identified in division (E)(3) of this section would or could have been accomplished successfully in the absence of the tax expenditure or with less cost to the state or local governments;

(6) Whether the objectives identified in division (E)(3) of this section could have been accomplished successfully through a program that requires legislative appropriations for funding;

(7) The extent to which the tax expenditure may provide unintended benefits to an individual, organization, or industry other than those the general assembly or sponsor intended or creates an unfair competitive advantage for its recipient with respect to other businesses in the state;

(8) The extent to which terminating the tax expenditure may have negative effects on taxpayers that currently benefit from the tax expenditure;

(9) The extent to which terminating the tax expenditure may have negative or positive effects on the state's employment and economy;

(10) The feasibility of modifying the tax expenditure to provide for adjustment or recapture of the proceeds of the tax expenditure if the objectives of the tax expenditure are not fulfilled by the recipient of the tax expenditure.

(F) The committee shall prepare a report of its determinations under division (D) of this section and, not later than the first day of July of each even-numbered year, submit a copy of the report to the governor, the speaker of the house of representatives, the president of the senate, the minority leader of the house of representatives, and the minority leader of the senate. The first report shall be submitted either in the year of the effective date of this section or in the first even-numbered year thereafter. If the committee maintains a web site, the committee shall cause a copy of the report to be

posted on the web site in a form enabling access to the report by the public within thirty days after the report is submitted under this division. If the committee does not maintain a web site, the committee shall request that the president of the senate and the speaker of the house of representatives cause the report to be posted on the web site of the general assembly."

In line 4697, after "9.66," insert "107.03,"

The question being, "Shall the amendment be agreed to?"

Senator Reineke moved that the amendment be laid on the table.

The question being, "Shall the motion be agreed to?"

A roll call was requested which was properly supported.

The yeas and nays were taken and resulted – yeas 24, nays 9, as follows:

Those who voted in the affirmative were: Senators

Blessing	Brenner	Chavez	Cirino
Cutrona	Gavarone	Huffman	Johnson
Koehler	Landis	Lang	Manchester
Manning	O'Brien	Patton	Reineke
Reynolds	Roegner	Romanchuk	Schaffer
Timken	Wilkin	Wilson	McColley-24

Those who voted in the negative were: Senators

Antonio	Blackshear	Craig	DeMora
Hicks-Hudson	Ingram	Liston	Smith
			Weinstein-9

The amendment was laid on the table.

The question recurred, "Shall the bill, **Sub. H. B. No. 184**, pass?"

Senator Hicks-Hudson moved to amend as follows:

In line 2 of the title, after "3315.063," insert "3317.011, 3317.012, 3317.018, 3317.019, 3317.0110, 3317.022, 3317.026, 3317.162,"

In line 9 of the title, after "169.081," insert "3317.0218,"

In line 12 of the title, after "243.20," insert "265.10, 265.150, 265.190, 265.210, 265.230, 265.237,"

In line 19 of the title, delete "Section" and insert "Sections 265.215, 265.239, 265.450, and"

In line 25, after "3315.063," insert "3317.011, 3317.012, 3317.018, 3317.019, 3317.0110, 3317.022, 3317.026, 3317.162, "

In line 31, after "169.081," insert "3317.0218,"

After line 700, insert:

"Sec. 3317.011. This section shall apply only for fiscal years 2026 and 2027.

(A) As used in this section:

(1) "Average administrative assistant salary" means the average salary of administrative assistants employed by city, local, and exempted village school districts in this state with salaries greater than \$20,000 but less than \$65,000, using fiscal year 2022-2024 data, as determined by the department of education and workforce.

(2) "Average bookkeeping and accounting employee salary" means the average salary of bookkeeping employees and accounting employees employed by city, local, and exempted village school districts in this state with salaries greater than \$20,000 but less than \$80,000, using fiscal year 2022-2024 data, as determined by the department.

(3) "Average clerical staff salary" means the average salary of clerical staff employed by city, local, and exempted village school districts in this state with salaries greater than \$15,000 but less than \$50,000, using fiscal year 2022-2024 data, as determined by the department.

(4) "Average counselor salary" means the average salary of counselors employed by city, local, and exempted village school districts in this state with salaries greater than \$30,000 but less than \$95,000, using fiscal year 2022-2024 data, as determined by the department.

(5) "Average education management information system support employee salary" means the average salary of accounting employees employed by city, local, and exempted village school districts in this state with salaries greater than \$30,000 but less than \$90,000, using fiscal year 2022-2024 data, as determined by the department.

(6) "Average librarian and media staff salary" means the average salary of librarians and media staff employed by city, local, and exempted village school districts in this state with salaries greater than \$30,000 but less than \$95,000, using fiscal year 2022-2024 data, as determined by the department.

(7) "Average other district administrator salary" means the average salary of all assistant superintendents and directors employed by city, local, and exempted village school districts in this state with salaries greater than \$50,000 but less than \$135,000, using fiscal year 2022-2024 data, as determined by the department.

(8) "Average principal salary" means the average salary of all principals employed by city, local, and exempted village school districts in this state with salaries greater than \$50,000 but less than \$120,000, using fiscal year 2022-2024 data, as determined by the department.

(9) "Average superintendent salary" means the average salary of all superintendents employed by city, local, and exempted village school districts in this state with salaries greater than \$60,000 but less than

\$180,000, using fiscal year 2022-2024 data, as determined by the department.

(10) "Average teacher cost" for a fiscal year is equal to the sum of the following:

(a) The average salary of teachers employed by city, local, and exempted village school districts in this state with salaries greater than \$30,000 but less than \$95,000, using fiscal year 2022-2024 data, as determined by the department;

(b) An amount for teacher benefits equal to 0.16 times the average salary calculated under division (A)(10)(a) of this section;

(c) An amount for district-paid insurance costs equal to the following product:

The statewide weighted average employer-paid monthly premium based on data reported by city, local, and exempted village school districts to the state employment relations board for the health insurance survey conducted in accordance with divisions (K)(5) and (6) of section 4117.02 of the Revised Code using fiscal year 2022-2024 data X 12

(11) "Eligible school district" means a city, local, or exempted village school district that satisfies one of the following:

(a) The district is a member of an organization that regulates interscholastic athletics.

(b) The district has teams in at least three different sports that participate in an interscholastic league.

(B) When calculating a district's aggregate base cost under this section, the department shall use data from fiscal year 2022-2024 for all of the following:

(1) The average salaries determined under divisions (A)(1), (2), (3), (4), (5), (6), (7), (8), (9), and (10)(a) of this section;

(2) The amount for teacher benefits determined under division (A)(10)(b) of this section;

(3) The district-paid insurance costs determined under division (A)(10)(c) of this section;

(4) The spending determined under divisions (E)(4)(a), (E)(5)(a), (E)(6)(a), and (H)(1) of this section and the corresponding student counts determined under divisions (E)(4)(b), (E)(5)(b), (E)(6)(b), and (H)(2) of this section;

(5) The information determined under division (G)(3) of this section.

(C) A city, local, or exempted village school district's aggregate base cost for a fiscal year shall be equal to the following sum:

(The district's teacher base cost for that fiscal year computed under division

(D) of this section) + (the district's student support base cost for that fiscal year computed under division (E) of this section) + (the district's leadership and accountability base cost for that fiscal year computed under division (F) of this section) + (the district's building leadership and operations base cost for that fiscal year computed under division (G) of this section) + (the athletic co-curricular activities base cost for that fiscal year computed under division (H) of this section, if the district is an eligible school district)

(D) The department shall compute a district's teacher base cost for a fiscal year as follows:

(1) Calculate the district's classroom teacher cost for that fiscal year as follows:

(a) Determine the full-time equivalency of students in the district's base cost enrolled ADM for that fiscal year that are enrolled in kindergarten and divide that number by 20;

(b) Determine the full-time equivalency of students in the district's base cost enrolled ADM for that fiscal year that are enrolled in grades one through three and divide that number by 23;

(c) Determine the full-time equivalency of students in the district's base cost enrolled ADM for that fiscal year that are enrolled in grades four through eight but are not enrolled in a career-technical education program or class described under section 3317.014 of the Revised Code and divide that number by 25;

(d) Determine the full-time equivalency of students in the district's base cost enrolled ADM for that fiscal year that are enrolled in grades nine through twelve but are not enrolled in a career-technical education program or class described under section 3317.014 of the Revised Code and divide that number by 27;

(e) Determine the full-time equivalency of students in the district's base cost enrolled ADM for that fiscal year that are enrolled in a career-technical education program or class, as certified under divisions (B)(11), (12), (13), (14), and (15) of section 3317.03 of the Revised Code, and divide that number by 18;

(f) Compute the sum of the quotients obtained under divisions (D)(1)(a), (b), (c), (d), and (e) of this section;

(g) Compute the classroom teacher cost by multiplying the average teacher cost for that fiscal year by the sum computed under division (D)(1)(f) of this section.

(2) Calculate the district's special teacher cost for that fiscal year as follows:

(a) Divide the district's base cost enrolled ADM for that fiscal year by 150;

(b) If the quotient obtained under division (D)(2)(a) of this section is greater than 6, the special teacher cost shall be equal to that quotient multiplied by the average teacher cost for that fiscal year.

(c) If the quotient obtained under division (D)(2)(a) of this section is less than or equal to 6, the special teacher cost shall be equal to 6 multiplied by the average teacher cost for that fiscal year.

(3) Calculate the district's substitute teacher cost for that fiscal year in accordance with the following formula:

(a) Compute the substitute teacher daily rate with benefits by multiplying the substitute teacher daily rate of \$90 by 1.16;

(b) Compute the substitute teacher cost in accordance with the following formula:

[The sum computed under division (D)(1)(f) of this section + (the greater of the quotient obtained under division (D)(2)(a) of this section and 6)] X the amount computed under division (D)(3)(a) of this section X 5

(4) Calculate the district's professional development cost for that fiscal year in accordance with the following formula:

[The sum computed under division (D)(1)(f) of this section + (the greater of the quotient obtained under division (D)(2)(a) of this section and 6)] X [(the sum of divisions (A)(10)(a) and (b) of this section for that fiscal year)/180] X 4

(5) Calculate the district's teacher base cost for that fiscal year, which equals the sum of divisions (D)(1), (2), (3), and (4) of this section.

(E) The department shall compute a district's student support base cost for a fiscal year as follows:

(1) Calculate the district's guidance counselor cost for that fiscal year as follows:

(a) Determine the number of students in the district's base cost enrolled ADM for that fiscal year that are enrolled in grades nine through twelve and divide that number by 360;

(b) Compute the counselor cost in accordance with the following formula:

(The greater of the quotient obtained under division (E)(1)(a) of this section and 1) X [(the average counselor salary for that fiscal year X 1.16) + the amount specified under division (A)(10)(c) of this section for that fiscal year]

(2) Calculate the district's librarian and media staff cost for that fiscal year as follows:

(a) Divide the district's base cost enrolled ADM for that fiscal year by 1,000;

(b) Compute the librarian and media staff cost in accordance with the following formula:

The quotient obtained under division (E)(2)(a) of this section X [(the average librarian and media staff salary for that fiscal year X 1.16) + the amount specified under division (A)(10)(c) of this section for that fiscal year]

(3) Calculate the district's staffing cost for student wellness and success for that fiscal year as follows:

(a) Divide the district's base cost enrolled ADM for that fiscal year by 250;

(b) Compute the staffing cost for student wellness and success in accordance with the following formula:

(The greater of the quotient obtained under division (E)(3)(a) of this section and 5) X [(the average counselor salary for that fiscal year X 1.16) + the amount specified under division (A)(10)(c) of this section for that fiscal year]

(4) Calculate the district's academic co-curricular activities cost for that fiscal year as follows:

(a) Determine the total amount of spending for academic co-curricular activities reported by city, local, and exempted village school districts to the department using fiscal year 2022-2024 data;

(b) Determine the sum of the enrolled ADM of every school district in the state using fiscal year 2022-2024 data as specified under division (E)(4)(a) of this section;

(c) Compute the academic co-curricular activities cost in accordance with the following formula:

(The amount determined under division (E)(4)(a) of this section / the sum determined under division (E)(4)(b) of this section) X the district's base cost enrolled ADM for the fiscal year for which the academic co-curricular activities cost is computed

(5) Calculate the district's building safety and security cost for that fiscal year as follows:

(a) Determine the total amount of spending for building safety and security reported by city, local, and exempted village school districts to the department using fiscal year 2022-2024 data;

(b) Determine the sum of the enrolled ADM of every school district in the state that reported the data specified under division (E)(5)(a) of this section using fiscal year 2022-2024 data;

(c) Compute the building safety and security cost in accordance with the following formula:

(The amount determined under division (E)(5)(a) of this section / the sum

determined under division (E)(5)(a) of this section) X the district's base cost enrolled ADM for the fiscal year for which the building safety and security cost is computed

(6) Calculate the district's supplies and academic content cost for that fiscal year as follows:

(a) Determine the total amount of spending for supplies and academic content, excluding supplies for transportation and maintenance, reported by city, local, and exempted village school districts to the department using fiscal year 2022-2024 data;

(b) Determine the sum of the enrolled ADM of every school district in the state using fiscal year 2022-2024 data as specified under division (E) (6)(a) of this section;

(c) Compute the supplies and academic content cost in accordance with the following formula:

(The amount determined under division (E)(6)(a) of this section / the sum determined under division (E)(6)(b) of this section) X the district's base cost enrolled ADM for the fiscal year for which the supplies and academic content cost is computed

(7) Calculate the district's technology cost for that fiscal year in accordance with the following formula:

$\$37.50 \times \text{the district's base cost enrolled ADM for that fiscal year}$

(8) Calculate the district's student support base cost for that fiscal year, which equals the sum of divisions (E)(1), (2), (3), (4), (5), (6), and (7) of this section.

(F) The department shall compute a district's leadership and accountability base cost for a fiscal year as follows:

(1) Calculate the district's superintendent cost for that fiscal year as follows:

(a) If the district's base cost enrolled ADM for that fiscal year is greater than 4,000, then the district's superintendent cost shall be equal to $[(\$160,000 \times 1.16) + \text{the amount specified under division (A)(10)(c) of this section for that fiscal year}]$.

(b) If the district's base cost enrolled ADM for that fiscal year is less than or equal to 4,000 but greater than or equal to 500, the district's superintendent cost shall be equal to the sum of the following:

(i) $(\text{The district's base cost enrolled ADM for that fiscal year} - 500) \times \{[(\$160,000 \times 1.16) - (\$80,000 \times 1.16)]/3500\}$;

(ii) $(\$80,000 \times 1.16) + \text{the amount specified under division (A)(10)(c) of this section for that fiscal year}$.

(c) If the district's base cost enrolled ADM is less than 500, then the district's superintendent cost shall be equal to $[(\$80,000 \times 1.16) + \text{the amount specified under division (A)(10)(c) of this section for that fiscal year}]$.

(2) Calculate the district's treasurer cost for that fiscal year as follows:

(a) If the district's base cost enrolled ADM for that fiscal year is greater than 4,000, then the district's treasurer cost shall be equal to $[(\$130,000 \times 1.16) + \text{the amount specified under division (A)(10)(c) of this section for that fiscal year}]$.

(b) If the district's base cost enrolled ADM for that fiscal year is less than or equal to 4,000 but greater than or equal to 500, the district's treasurer cost shall be equal to the sum of the following:

(i) $(\text{The district's base cost enrolled ADM for that fiscal year} - 500) \times \{[(\$130,000 \times 1.16) - (\$60,000 \times 1.16)]/3500\}$;

(ii) $(\$60,000 \times 1.16) + \text{the amount specified under division (A)(10)(c) of this section for that fiscal year}$.

(c) If the district's base cost enrolled ADM is less than 500, then the district's treasurer cost shall be equal to $[(\$60,000 \times 1.16) + \text{the amount specified under division (A)(10)(c) of this section for that fiscal year}]$.

(3) Calculate the district's other district administrator cost for that fiscal year as follows:

(a) Divide the average other district administrator salary for that fiscal year by the average superintendent salary for that fiscal year;

(b) Divide the district's base cost enrolled ADM for that fiscal year by 750;

(c) Compute the other district administrator cost in accordance with the following formula:

$\{[(\text{The district's superintendent cost for that fiscal year calculated under division (F)(1) of this section} - \text{the amount specified under division (A)(10)(c) of this section for that fiscal year}) \times \text{the quotient obtained under division (F)(3)(a) of this section}] + \text{the amount specified under division (A)(10)(c) of this section}\} \times (\text{the greater of the quotient obtained under division (F)(3)(b) of this section and } 2)$

(4) Calculate the district's fiscal support cost for that fiscal year as follows:

(a) Divide the district's base cost enrolled ADM for that fiscal year by 850;

(b) Determine the lesser of the following:

(i) The maximum of the quotient obtained under division (F)(4)(a) of this section and 2;

(ii) 35.

(c) Compute the fiscal support cost in accordance with the following formula:

The number obtained under division (F)(4)(b) of this section X [(the average bookkeeping and accounting employee salary for that fiscal year X 1.16) + the amount specified under division (A)(10)(c) of this section for that fiscal year]

(5) Calculate the district's education management information system support cost for that fiscal year as follows:

(a) Divide the district's base cost enrolled ADM for that fiscal year by 5,000;

(b) Compute the education management information system support cost in accordance with the following formula:

(The greater of the quotient obtained under division (F)(5)(a) of this section and 1) X [(the average education management information system support employee salary for that fiscal year X 1.16) + the amount specified under division (A)(10)(c) of this section for that fiscal year]

(6) Calculate the district's leadership support cost for that fiscal year as follows:

(a) Determine the greater of the quotient obtained under division (F)(3)(b) of this section and 2, and add 1 to that number;

(b) Divide the number obtained under division (F)(6)(a) of this section by 3;

(c) Compute the leadership support cost in accordance with the following formula:

(The greater of the quotient obtained under division (F)(6)(b) of this section and 1) X [(the average administrative assistant salary for that fiscal year X 1.16) + the amount specified under division (A)(10)(c) of this section for that fiscal year]

(7) Calculate the district's information technology center support cost for that fiscal year in accordance with the following formula:

\$31 X the district's base cost enrolled ADM for that fiscal year

(8) Calculate the district's district leadership and accountability base cost for that fiscal year, which equals the sum of divisions (F)(1), (2), (3), (4), (5), (6), and (7) of this section.

(G) The department shall compute a district's building leadership and operations base cost for a fiscal year as follows:

(1) Calculate the district's building leadership cost for that fiscal year as follows:

(a) Divide the average principal salary for that fiscal year by the average superintendent salary for that fiscal year;

(b) Divide the district's base cost enrolled ADM for that fiscal year by 450;

(c) Compute the building leadership cost in accordance with the following formula:

$$\{[(\text{The district's superintendent cost for that fiscal year calculated under division (F)(1) of this section} - \text{the amount specified under division (A)(10)(c) of this section for that fiscal year}) \times \text{the quotient obtained under division (G)(1)(a) of this section}] + \text{the amount specified under division (A)(10)(c) of this section for that fiscal year}\} \times \text{the quotient obtained under division (G)(1)(b) of this section}$$

(2) Calculate the district's building leadership support cost for that fiscal year as follows:

(a) Divide the district's base cost enrolled ADM for that fiscal year by 400;

(b) Determine the number of school buildings in the district for the preceding fiscal year;

(c) Compute the building leadership support cost in accordance with the following formula:

(i) If the quotient obtained under division (G)(2)(a) of this section is less than the number obtained under division (G)(2)(b) of this section, then the district's building leadership support cost shall be equal to {the number obtained under division (G)(2)(b) of this section for that fiscal year \times [(the average clerical staff salary for that fiscal year \times 1.16) + the amount specified under division (A)(10)(c) of this section for that fiscal year]}.

(ii) If the quotient obtained under division (G)(2)(a) of this section is greater than or equal to the number obtained under division (G)(2)(b) of this section, then the district's building leadership support cost shall be equal to {[the lesser of (the number obtained under division (G)(2)(b) of this section \times 3) and the quotient obtained under division (G)(2)(a) of this section] \times [(the average clerical staff salary for that fiscal year \times 1.16) + the amount specified under division (A)(10)(c) of this section for that fiscal year]}.

(3) Calculate the district's building operations cost for that fiscal year as follows:

(a) Determine both of the following:

(i) The average building square feet per pupil for all city, local, and exempted village school district buildings in the state;

(ii) The average cost per square foot for all city, local, and exempted village school district buildings in the state.

(b) Compute the building operations cost in accordance with the following formula:

The district's base cost enrolled ADM for that fiscal year X [(the number determined under division (G)(3)(a)(i) of this section X the number determined under division (G)(3)(a)(ii) of this section) - (the amount determined under division (E)(5)(a) of this section for that fiscal year/ the sum determined under division (E)(5)(b) of this section for that fiscal year)]

(4) Calculate the district's building leadership and operations base cost for that fiscal year, which equals the sum of divisions (G)(1), (2), and (3) of this section.

(H) If a district is an eligible school district, the department shall compute the district's athletic co-curricular activities base cost for a fiscal year as follows:

(1) Determine the total amount of spending for athletic co-curricular activities reported by city, local, and exempted village school districts to the department for that fiscal year;

(2) Determine the sum of the enrolled ADM of every school district in the state for that fiscal year;

(3) Compute the district's athletic co-curricular activities base cost in accordance with the following formula:

(The amount determined under division (H)(1) of this section / the sum determined under division (H)(2) of this section) X the district's base cost enrolled ADM for the fiscal year for which the funds for athletic co-curricular activities are computed

Sec. 3317.012. This section shall apply only for fiscal years 2026 and 2027.

(A) As used in this section, "average administrative assistant salary," "average bookkeeping and accounting employee salary," "average clerical staff salary," "average counselor salary," "average education management information system support employee salary," "average librarian and media staff salary," "average other district administrator salary," "average principal salary," "average superintendent salary," and "average teacher cost" have the same meanings as in section 3317.011 of the Revised Code.

(B) When calculating a district's aggregate base cost under this section, the department shall use data from fiscal year 2022-2024 for all of the following:

(1) The average salaries determined under divisions (A)(1), (2), (3), (4), (5), (6), (7), (8), (9), and (10)(a) of section 3317.011 of the Revised Code;

(2) The amount for teacher benefits determined under division (A)

(10)(b) of section 3317.011 of the Revised Code;

(3) The district-paid insurance costs determined under division (A) (10)(c) of section 3317.011 of the Revised Code;

(4) Spending determined under divisions (E)(4)(a), (E)(5)(a), and (H) (1) of section 3317.011 of the Revised Code and the corresponding student counts determined under divisions (E)(4)(b), (E)(5)(b), and (H)(2) of that section;

(5) The information determined under division (G)(3) of section 3317.011 of the Revised Code.

(C) A joint vocational school district's aggregate base cost for a fiscal year shall be equal to the following sum:

The district's teacher base cost for that fiscal year computed under division (D) of this section + the district's student support base cost for that fiscal year computed under division (E) of this section + the district's leadership and accountability base cost for that fiscal year computed under division (F) of this section + the district's building leadership and operations base cost for that fiscal year computed under division (G) of this section

(D) The department of education and workforce shall compute a district's teacher base cost for a fiscal year as follows:

(1) Calculate the district's classroom teacher cost for that fiscal year as follows:

(a) Determine the full-time equivalency of students in the district's base cost enrolled ADM for that fiscal year that are enrolled in a career-technical education program or class, as certified under divisions (D)(2)(h), (i), (j), (k), and (l) of section 3317.03 of the Revised Code, and divide that number by 18;

(b) Determine the full-time equivalency of students in the district's base cost enrolled ADM for that fiscal year that are enrolled in grades six through eight but are not enrolled in a career-technical education program or class described under section 3317.014 of the Revised Code and divide that number by 25;

(c) Determine the full-time equivalency of students in the district's base cost enrolled ADM for that fiscal year that are enrolled in grades nine through twelve but are not enrolled in a career-technical education program or class described under section 3317.014 of the Revised Code and divide that number by 27;

(d) Compute the sum of the quotients obtained under divisions (D)(1) (a), (b), and (c) of this section;

(e) Compute the classroom teacher base cost by multiplying the average teacher cost for that fiscal year by the sum computed under division

(D)(1)(d) of this section.

(2) Calculate the district's cost for that fiscal year for teachers providing health and physical education, instruction regarding employability and soft skills, development and coordination of internships and job placements, career-technical student organization activities, pre-apprenticeship and apprenticeship coordination, and any assessment related to career-technical education, including any nationally recognized job skills or end-of-course assessment, as follows:

(a) Divide the district's base cost enrolled ADM for that fiscal year by 150;

(b) If the quotient obtained under division (D)(2)(a) of this section is greater than 6, the teacher cost shall be equal to that quotient multiplied by the average teacher cost for that fiscal year.

(c) If the quotient obtained under division (D)(2)(a) of this section is less than or equal to 6, the teacher cost shall be equal to 6 multiplied by the average teacher cost for that fiscal year.

(3) Calculate the district's substitute teacher cost for that fiscal year in accordance with the following formula:

(a) Compute the substitute teacher daily rate with benefits by multiplying the substitute teacher daily rate of \$90 by 1.16;

(b) Compute the substitute teacher cost in accordance with the following formula:

[The sum computed under division (D)(1)(d) of this section + (the greater of the quotient obtained under division (D)(2)(a) of this section and 6)] X the amount computed under division (D)(3)(a) of this section X 5

(4) Calculate the district's professional development cost for that fiscal year in accordance with the following formula:

[The sum computed under division (D)(1)(d) of this section + (the greater of the quotient obtained under division (D)(2)(a) of this section and 6)] X [(the sum of divisions (A)(10)(a) and (b) of section 3317.011 of the Revised Code for that fiscal year)/180] X 4

(5) Calculate the district's teacher base cost for that fiscal year, which equals the sum of divisions (D)(1), (2), (3), and (4) of this section.

(E) The department shall compute a district's student support base cost for a fiscal year as follows:

(1) Calculate the district's guidance counselor cost for that fiscal year as follows:

(a) Determine the number of students in the district's base cost enrolled ADM for that fiscal year that are enrolled in grades nine through twelve and divide that number by 360;

(b) Compute the counselor cost in accordance with the following formula:

(The greater of the quotient obtained under division (E)(1)(a) of this section and 1) X [(the average counselor salary for that fiscal year X 1.16) + the amount specified under division (A)(10)(c) of section 3317.011 of the Revised Code for that fiscal year]

(2) Calculate the district's librarian and media staff cost for that fiscal year as follows:

(a) Divide the district's base cost enrolled ADM for that fiscal year by 1,000;

(b) Compute the librarian and media staff cost in accordance with the following formula:

The quotient obtained under division (E)(2)(a) of this section X [(the average librarian and media staff salary for that fiscal year X 1.16) + the amount specified under division (A)(10)(c) of section 3317.011 of the Revised Code for that fiscal year]

(3) Calculate the district's staffing cost for student wellness and success for that fiscal year as follows:

(a) Divide the district's base cost enrolled ADM for that fiscal year by 250;

(b) Compute the staffing cost for student wellness and success in accordance with the following formula:

The quotient obtained under division (E)(3)(a) of this section X [(the average counselor salary for that fiscal year X 1.16) + the amount specified under division (A)(10)(c) of section 3317.011 of the Revised Code for that fiscal year]

(4) Calculate the district's cost for that fiscal year for career-technical curriculum specialists and coordinators, career assessment and program placement, recruitment and orientation, student success coordination, analysis of test results, development of intervention and remediation plans and monitoring of those plans, and satellite program coordination in accordance with the following formula:

[(The amount determined under division (E)(4)(a) of section 3317.011 of the Revised Code for that fiscal year / the sum determined under division (E)(4)

(b) of section 3317.011 of the Revised Code) + (the amount determined under division (H)(1) of section 3317.011 of the Revised Code for that fiscal year / the sum determined under division (H)(2) of section 3317.011 of the Revised Code)] X the district's base cost enrolled ADM for the fiscal year for which the district's cost under this division is computed

(5) Compute the district's building safety and security cost for that

fiscal year in accordance with the following formula:

(The amount determined under division (E)(5)(a) of section 3317.011 of the Revised Code for that fiscal year / the sum determined under division (E)(5)

(b) of section 3317.011 of the Revised Code) X the district's base cost enrolled ADM for the fiscal year for which the building safety and security cost is computed

(6) Compute the district's supplies and academic content cost for that fiscal year in accordance with the following formula:

(The amount determined under division (E)(6)(a) of section 3317.011 of the Revised Code for that fiscal year / the sum determined under division (E)(6)

(b) of section 3317.011 of the Revised Code) X the district's base cost enrolled ADM for the fiscal year for which the supplies and academic content cost is computed

(7) Calculate the district's technology cost for that fiscal year in accordance with the following formula:

$\$37.50 \times$ the district's base cost enrolled ADM for that fiscal year

(8) Calculate the district's student support base cost for that fiscal year, which equals the sum of divisions (E)(1), (2), (3), (4), (5), (6), and (7) of this section.

(F) The department shall compute a district's leadership and accountability base cost for a fiscal year as follows:

(1) Calculate the district's superintendent cost for that fiscal year as follows:

(a) If the district's base cost enrolled ADM for that fiscal year is greater than 4,000, then the district's superintendent cost shall be equal to $[(\$160,000 \times 1.16) + \text{the amount specified under division (A)(10)(c) of section 3317.011 of the Revised Code for that fiscal year}]$.

(b) If the district's base cost enrolled ADM for that fiscal year is less than or equal to 4,000 but greater than or equal to 500, the district's superintendent cost shall be equal to the sum of the following:

(i) $(\text{The district's base cost enrolled ADM for that fiscal year} - 500) \times \{[(\$160,000 \times 1.16) - (\$80,000 \times 1.16)]/3500\}$;

(ii) $(\$80,000 \times 1.16) + \text{the amount specified under division (A)(10)(c) of section 3317.011 of the Revised Code for that fiscal year}$.

(c) If the district's base cost enrolled ADM is less than 500, then the district's superintendent cost shall be equal to $[(\$80,000 \times 1.16) + \text{the amount specified under division (A)(10)(c) of section 3317.011 of the Revised Code for that fiscal year}]$.

(2) Calculate the district's treasurer cost for that fiscal year as follows:

(a) If the district's base cost enrolled ADM for that fiscal year is greater than 4,000, then the district's treasurer cost shall be equal to $[(\$130,000 \times 1.16) + \text{the amount specified under division (A)(10)(c) of section 3317.011 of the Revised Code for that fiscal year}]$.

(b) If the district's base cost enrolled ADM for that fiscal year is less than or equal to 4,000 but greater than or equal to 500, the district's treasurer cost shall be equal to the sum of the following:

(i) $(\text{The district's base cost enrolled ADM for that fiscal year} - 500) \times \{[(\$130,000 \times 1.16) - (\$60,000 \times 1.16)]/3500\}$;

(ii) $(\$60,000 \times 1.16) + \text{the amount specified under division (A)(10)(c) of section 3317.011 of the Revised Code for that fiscal year}$.

(c) If the district's base cost enrolled ADM is less than 500, then the district's treasurer cost shall be equal to $[(\$60,000 \times 1.16) + \text{the amount specified under division (A)(10)(c) of section 3317.011 of the Revised Code for that fiscal year}]$.

(3) Calculate the district's other district administrator cost for that fiscal year as follows:

(a) Divide the average other district administrator salary for that fiscal year by the average superintendent salary for that fiscal year;

(b) Divide the district's base cost enrolled ADM for that fiscal year by 750;

(c) Compute the other district administrator cost in accordance with the following formula:

$\{[(\text{The district's superintendent cost for that fiscal year calculated under division (F)(1) of this section} - \text{the amount specified under division (A)(10)(c) of section 3317.011 of the Revised Code for that fiscal year}) \times \text{the quotient obtained under division (F)(3)(a) of this section}] + \text{the amount specified under division (A)(10)(c) of section 3317.011 of the Revised Code}\} \times (\text{the greater of the quotient obtained under division (F)(3)(b) of this section and } 2)$

(4) Calculate the district's fiscal support cost for that fiscal year as follows:

(a) Divide the district's base cost enrolled ADM for that fiscal year by 850;

(b) Determine the lesser of the following:

(i) The maximum of the quotient obtained under division (F)(4)(a) of this section and 2;

(ii) 35.

(c) Compute the fiscal support cost in accordance with the following formula:

The number obtained under division (F)(4)(b) of this section X [(the average bookkeeping and accounting employee salary for that fiscal year X 1.16) + the amount specified under division (A)(10)(c) of section 3317.011 of the Revised Code for that fiscal year]

(5) Calculate the district's education management information system support cost for that fiscal year as follows:

(a) Divide the district's base cost enrolled ADM for that fiscal year by 5,000;

(b) Compute the education management information system support cost in accordance with the following formula:

(The greater of the quotient obtained under division (F)(5)(a) of this section and 1) X [(the average education management information system support employee salary for that fiscal year X 1.16) + the amount specified under division (A)(10)(c) of section 3317.011 of the Revised Code for that fiscal year]

(6) Calculate the district's leadership support cost for that fiscal year as follows:

(a) Determine the greater of the quotient obtained under division (F)(3)(b) of this section and 2 and add 1 to that number;

(b) Divide the number obtained under division (F)(6)(a) of this section by 3;

(c) Compute the leadership support cost in accordance with the following formula:

(The greater of the quotient obtained under division (F)(6)(b) of this section and 1) X [(the average administrative assistant salary for that fiscal year X 1.16) + the amount specified under division (A)(10)(c) of section 3317.011 of the Revised Code for that fiscal year]

(7) Calculate the district's information technology center support cost for that fiscal year in accordance with the following formula:

\$31 X the district's base cost enrolled ADM for that fiscal year

(8) Calculate the district's district leadership and accountability base cost for that fiscal year, which equals the sum of divisions (F)(1), (2), (3), (4), (5), (6), and (7) of this section;

(G) The department shall compute a district's building leadership and operations base cost for a fiscal year as follows:

(1) Calculate the district's building leadership cost for that fiscal year as follows:

(a) Divide the average principal salary for that fiscal year by the average superintendent salary for that fiscal year;

(b) Divide the district's base cost enrolled ADM for that fiscal year by 450;

(c) Compute the building leadership cost in accordance with the following formula:

{[(The district's superintendent cost for that fiscal year calculated under division (F)(1) of this section - the amount specified under division (A)(10)(c) of section 3317.011 of the Revised Code for that fiscal year) X the quotient obtained under division (G)(1)(a) of this section] + the amount specified under division (A)(10)(c) of section 3317.011 of the Revised Code for that fiscal year} X the quotient obtained under division (G)(1)(b) of this section

(2) Calculate the district's building leadership support cost for that fiscal year as follows:

(a) Divide the district's base cost enrolled ADM for that fiscal year by 400;

(b) Determine the number of school buildings in the district for the preceding fiscal year;

(c) Compute the building leadership support cost in accordance with the following formula:

(i) If the quotient obtained under division (G)(2)(a) of this section is less than the number obtained under division (G)(2)(b) of this section, then the district's building leadership support cost shall be equal to {the number obtained under division (G)(2)(b) of this section X [(the average clerical staff salary X 1.16) + the amount specified under division (A)(10)(c) of section 3317.011 of the Revised Code for that fiscal year]}.

(ii) If the quotient obtained under division (G)(2)(a) of this section is greater than or equal to the number obtained under division (G)(2)(b) of this section, then the district's building leadership support cost shall be equal to {[the lesser of (the number obtained under division (G)(2)(b) of this section X 3) and the quotient obtained under division (G)(2)(a) of this section] X [(the average clerical staff salary for that fiscal year X 1.16) + the amount specified under division (A)(10)(c) of section 3317.011 of the Revised Code for that fiscal year]}.

(3) Compute the district's building operations cost for that fiscal year in accordance with the following formula:

The district's base cost enrolled ADM for that fiscal year X [(the number determined under division (G)(3)(a)(i) of section 3317.011 of the Revised Code X the number determined under division (G)(3)(a)(ii) of section 3317.011 of the Revised Code) - (the amount determined under division (E)(5)(a) of section 3317.011 of the Revised Code for that fiscal year / the sum determined under division (E)(5)(b) of section 3317.011 of the Revised Code for that fiscal year)]

(4) Calculate the district's building leadership and operations base cost for that fiscal year, which equals the sum of divisions (G)(1), (2), and (3) of this section.

Sec. 3317.018. (A) The statewide average base cost per pupil shall be determined as follows:

(1) For fiscal year ~~2024~~ 2026, the statewide average base cost per pupil shall be equal to the sum of the aggregate base cost calculated for all city, local, and exempted village school districts in the state for that fiscal year under section 3317.011 of the Revised Code divided by the sum of the base cost enrolled ADMs of all of the city, local, and exempted village school districts in the state for that fiscal year.

(2) For fiscal years ~~2025, 2026, and year~~ 2027, the statewide average base cost per pupil shall be equal to the amount calculated under division (A) (1) of this section.

(B) The statewide average career-technical base cost per pupil shall be determined as follows:

(1) For fiscal year ~~2024~~ 2026, the statewide average career-technical base cost per pupil shall be equal to the sum of the aggregate base cost calculated for all joint vocational school districts in the state for that fiscal year under section 3317.012 of the Revised Code divided by the sum of the base cost enrolled ADMs of all of the joint vocational school districts in the state for that fiscal year.

(2) For fiscal years ~~2025, 2026, and year~~ 2027, the statewide average career-technical base cost per pupil shall be equal to the amount calculated under division (B)(1) of this section.

Sec. 3317.019. (A)(1) Subject to division (C) of this section, for fiscal years 2026 and 2027, the department of education and workforce shall pay temporary transitional aid to each city, local, and exempted village school district according to the following formula:

(The district's funding base, as that term is defined in section 3317.02 of the Revised Code, X 0.95 for fiscal year 2026 or 0.90 for fiscal year 2027) – (the district's payment under section 3317.022 of the Revised Code - the district's payment for supplemental targeted assistance under section 3317.0218 of the Revised Code for the fiscal year for which each payment is computed)

If the computation made under division (A)(1) of this section results in a negative number, the district's funding under division (A)(1) of this section shall be zero.

(2) For fiscal years 2026 and 2027, the department shall pay temporary transitional transportation aid to that district according to the following formula:

[(The amount calculated for the district for fiscal year 2020 under division

(A)(2) of Section 265.220 of H.B. 166 of the 133rd general assembly, prior to any funding reductions authorized by Executive Order 2020-19D, "Implementing Additional Spending Controls to Balance the State Budget" issued on May 7, 2020) – (the district's payment for fiscal year 2019 under division (D)(2) of section 3314.091 of the Revised Code as that division existed prior to September 30, 2021)} X 0.95 for fiscal year 2026 or 0.90 for fiscal year 2027] - (the district's payment under section 3317.0212 of the Revised Code for the fiscal year for which the payment is computed)

If the computation made under division (A)(2) of this section results in a negative number, the district's funding under division (A)(2) of this section shall be zero.

(B) If a local school district participates in the establishment of a joint vocational school district that begins receiving payments under section 3317.16 of the Revised Code for fiscal year 2026 or fiscal year 2027, but does not receive payments for the fiscal year immediately preceding that fiscal year, the department shall adjust, as necessary, the district's funding base, as that term is defined in section 3317.02 of the Revised Code, according to the amounts received by the district in the immediately preceding fiscal year for career-technical education students who attend the newly established joint vocational school district.

(C)(1) For purposes of division (C) of this section, a district's "decrease threshold" for a fiscal year is the greater of the following:

(a) Twenty;

(b) Ten per cent of the number of the district's students counted under division (A)(1)(b) of section 3317.03 of the Revised Code for the previous fiscal year.

(2) For fiscal years 2026 and 2027, if a district has fewer students counted under division (A)(1)(b) of section 3317.03 of the Revised Code for that fiscal year than for the previous fiscal year and the positive difference between those two student counts is greater than or equal to the district's decrease threshold for that fiscal year, the amount paid to the district under division (A) of this section shall be reduced by the following amount:

The statewide average base cost per pupil X [(the positive difference between the number of the district's students counted under division (A)(1)(b) of section 3317.03 of the Revised Code for that fiscal year and the number of the district's students counted under that division for the previous fiscal year) - the district's decrease threshold for that fiscal year]

At no time, however, shall the amount paid to a district under division (A) of this section be less than zero.

Sec. 3317.0110. This section shall apply only for fiscal years 2026 and 2027.

(A) As used in this section:

(1) "Average teacher cost" for a fiscal year has the same meaning as in section 3317.011 of the Revised Code.

(2) "Eligible community or STEM school" means a community or STEM school that satisfies one of the following:

(a) The school is a member of an organization that regulates interscholastic athletics.

(b) The school has teams in at least three different sports that participate in an interscholastic league.

(B) When calculating a community or STEM school's aggregate base cost under this section, the department of education and workforce shall use data from fiscal year ~~2022-2024~~ for the average teacher cost.

(C) A community or STEM school's aggregate base cost for a fiscal year shall be equal to the following sum:

(The school's teacher base cost for that fiscal year computed under division (D) of this section) + (the school's student support base cost for that fiscal year computed under division (E) of this section) + (the school's leadership and accountability base cost for that fiscal year computed under division (F) of this section) + (the school's building leadership and operations base cost for that fiscal year computed under division (G) of this section) + (the school's athletic co-curricular activities base cost for that fiscal year computed under division (H) of this section, if the school is an eligible community or STEM school)

(D) The department shall compute a community or STEM school's teacher base cost for a fiscal year as follows:

(1) Calculate the school's classroom teacher cost for that fiscal year as follows:

(a) Determine the full-time equivalency of students enrolled in the school for that fiscal year that are enrolled in kindergarten and divide that number by 20;

(b) Determine the full-time equivalency of students enrolled in the school for that fiscal year that are enrolled in grades one through three and divide that number by 23;

(c) Determine the full-time equivalency of students enrolled in the school for that fiscal year that are enrolled in grades four through eight but are not enrolled in a career-technical education program or class described under section 3317.014 of the Revised Code and divide that number by 25;

(d) Determine the full-time equivalency of students enrolled in the school for that fiscal year that are enrolled in grades nine through twelve but are not enrolled in a career-technical education program or class described

under section 3317.014 of the Revised Code and divide that number by 27;

(e) Determine the full-time equivalency of students enrolled in the school for that fiscal year that are enrolled in a career-technical education program or class, as reported under division (B)(4) of section 3314.08 of the Revised Code, and divide that number by 18;

(f) Compute the sum of the quotients obtained under divisions (D)(1)(a), (b), (c), (d), and (e) of this section;

(g) Compute the classroom teacher cost by multiplying the average teacher cost for that fiscal year by the sum computed under division (D)(1)(f) of this section.

(2) Calculate the school's special teacher cost for that fiscal year as follows:

(a) Divide the number of students enrolled in the school for that fiscal year by 150;

(b) Compute the special teacher cost by multiplying the quotient obtained under division (D)(2)(a) of this section by the average teacher cost for that fiscal year.

(3) Calculate the school's substitute teacher cost for that fiscal year in accordance with the following formula:

(a) Compute the substitute teacher daily rate with benefits by multiplying the substitute teacher daily rate of \$90 by 1.16;

(b) Compute the substitute teacher cost in accordance with the following formula:

(The sum computed under division (D)(1)(f) of this section + the quotient obtained under division (D)(2)(a) of this section) X the amount computed under division (D)(3)(a) of this section X 5

(4) Calculate the school's professional development cost for that fiscal year in accordance with the following formula:

(The sum computed under division (D)(1)(f) of this section + the quotient obtained under division (D)(2)(a) of this section) X [(the sum of divisions (A)(10)(a) and (b) of section 3317.011 of the Revised Code for that fiscal year)/180] X 4

(5) Calculate the school's teacher base cost for that fiscal year, which equals the sum of divisions (D)(1), (2), (3), and (4) of this section.

(E) The department shall compute a community or STEM school's student support base cost for a fiscal year as follows:

The number of students enrolled in the school for that fiscal year X [(the sum of the student support base cost calculated for all city, local, and exempted village school districts in the state for that fiscal year under division (E) of

section 3317.011 of the Revised Code) / the sum of the base cost enrolled ADMs of all of the city, local, and exempted village school districts in the state for that fiscal year]

(F) The department shall compute a community or STEM school's leadership and accountability base cost for a fiscal year as follows:

The number of students enrolled in the school for that fiscal year X (the sum of the leadership and accountability base cost calculated for all city, local, and exempted village school districts in the state for that fiscal year under division

(F) of section 3317.011 of the Revised Code / the sum of the base cost enrolled ADMs of all of the city, local, and exempted village school districts in the state for that fiscal year)

(G) The department shall compute a community or STEM school's building leadership and operations base cost for a fiscal year as follows:

The number of students enrolled in the school for that fiscal year X (the sum of the building leadership and accountability base cost calculated for all city, local, and exempted village school districts in the state for that fiscal year under division (G) of section 3317.011 of the Revised Code / the sum of the base cost enrolled ADMs of all of the city, local, and exempted village school districts in the state for that fiscal year)

(H) If a community or STEM school is an eligible community or STEM school, the department shall compute the school's athletic co-curricular activities base cost for a fiscal year as follows:

The number of students enrolled in the school for that fiscal year X (the amount determined under division (H)(1) of section 3317.011 of the Revised Code / the sum determined under division (H)(2) of section 3317.011 of the Revised Code)

Sec. 3317.022. The department of education and workforce shall compute and distribute state core foundation funding to each eligible funding unit that is a city, local, or exempted village school district, the community and STEM school unit, the educational choice scholarship unit, the pilot project scholarship unit, the autism scholarship unit, and the Jon Peterson special needs scholarship unit for the fiscal year, using the information obtained under section 3317.021 of the Revised Code in the calendar year in which the fiscal year begins in accordance with the following:

For fiscal years 2026 and 2027, for a funding unit that is a city, local, or exempted village school district:

The district's funding base + [(the district's state core foundation funding components for that fiscal year calculated under divisions (A)(1), (2), (3), (5), (6), (7), and (8) of this section - the district's general funding base calculated in accordance with division (N)(1) of section 3317.02 of the Revised Code) X the district's general phase-in percentage for that fiscal year] + [(the district's

disadvantaged pupil impact aid for that fiscal year calculated under division (A)(4) of this section – the district's disadvantaged pupil impact aid funding base calculated in accordance with division (N)(2) of section 3317.02 of the Revised Code) X the district's phase-in percentage for disadvantaged pupil impact aid for that fiscal year] + the district's supplemental targeted assistance funds calculated under section 3317.0218 of the Revised Code

For fiscal year 2028 and each fiscal year thereafter, for a funding unit that is a city, local, or exempted village school district, the sum of the district's state core foundation funding components for that fiscal year calculated under divisions (A)(1), (2), (3), (4), (5), (6), (7), and (8) of this section and the district's supplemental targeted assistance funds calculated under section 3317.0218 of the Revised Code, if the general assembly authorizes such payments to these funding units.

For fiscal years 2026 and 2027, for the community and STEM school unit, an amount calculated in accordance with section 3317.026 of the Revised Code.

For fiscal year 2028 and each fiscal year thereafter, for the community and STEM school unit, an amount calculated in accordance with divisions (A)(1), (3), (4), (5), (7), (8), (9), and (14) of this section, if the general assembly authorizes such payments to these funding units.

For the educational choice scholarship unit, the amount calculated under division (A)(10) of this section.

For the pilot project scholarship unit, the amount calculated under division (A)(11) of this section.

For the autism scholarship unit, the amount calculated under division (A)(12) of this section.

For the Jon Peterson special needs scholarship unit, the amount calculated under division (A)(13) of this section.

(A) A funding unit's state core foundation funding components shall be the following:

(1)(a) If the funding unit is a city, local, or exempted village school district, the district's state share, which is equal to the following:

(i) For fiscal years 2026 and 2027, the amount calculated under division (B) of section 3317.017 of the Revised Code;

(ii) For fiscal year 2028 and each fiscal year thereafter, an amount calculated in a manner determined by the general assembly.

(b) If the funding unit is the community and STEM school unit, the aggregate base cost for all schools in that unit, which is equal to the following:

(i) For fiscal years 2026 and 2027, the amount calculated under

section 3317.0110 of the Revised Code;

(ii) For fiscal year 2028 and each fiscal year thereafter, an amount calculated in a manner determined by the general assembly.

(2) If the funding unit is a city, local, or exempted village school district, targeted assistance funds equal to the following:

(a) For fiscal years 2026 and 2027, an amount calculated under section 3317.0217 of the Revised Code;

(b) For fiscal year 2028 and each fiscal year thereafter, an amount calculated in a manner determined by the general assembly.

(3) If the funding unit is a city, local, or exempted village school district or the community and STEM school unit, additional state aid for special education and related services provided under Chapter 3323. of the Revised Code calculated as follows:

(a) For fiscal years 2026 and 2027, the sum of the following:

(i) The funding unit's category one special education ADM X the multiple specified in division (A) of section 3317.013 of the Revised Code X the statewide average base cost per pupil for that fiscal year X if the funding unit is a city, local, or exempted village school district, the district's state share percentage;

(ii) The funding unit's category two special education ADM X the multiple specified in division (B) of section 3317.013 of the Revised Code X the statewide average base cost per pupil for that fiscal year X if the funding unit is a city, local, or exempted village school district, the district's state share percentage;

(iii) The funding unit's category three special education ADM X the multiple specified in division (C) of section 3317.013 of the Revised Code X the statewide average base cost per pupil for that fiscal year X if the funding unit is a city, local, or exempted village school district, the district's state share percentage;

(iv) The funding unit's category four special education ADM X the multiple specified in division (D) of section 3317.013 of the Revised Code X the statewide average base cost per pupil for that fiscal year X if the funding unit is a city, local, or exempted village school district, the district's state share percentage;

(v) The funding unit's category five special education ADM X the multiple specified in division (E) of section 3317.013 of the Revised Code X the statewide average base cost per pupil for that fiscal year X if the funding unit is a city, local, or exempted village school district, the district's state share percentage;

(vi) The funding unit's category six special education ADM X the

multiple specified in division (F) of section 3317.013 of the Revised Code X the statewide average base cost per pupil for that fiscal year X if the funding unit is a city, local, or exempted village school district, the district's state share percentage.

(b) For fiscal year 2028 and each fiscal year thereafter, the sum of the following:

(i) An amount calculated in a manner determined by the general assembly times the funding unit's category one special education ADM;

(ii) An amount calculated in a manner determined by the general assembly times the funding unit's category two special education ADM;

(iii) An amount calculated in a manner determined by the general assembly times the funding unit's category three special education ADM;

(iv) An amount calculated in a manner determined by the general assembly times the funding unit's category four special education ADM;

(v) An amount calculated in a manner determined by the general assembly times the funding unit's category five special education ADM;

(vi) An amount calculated in a manner determined by the general assembly times the funding unit's category six special education ADM.

(4) If the funding unit is a city, local, or exempted village school district or the community and STEM school unit, disadvantaged pupil impact aid calculated according to the following formula:

(a) If the funding unit is a city, local, or exempted village school district, an amount equal to the following:

(i) For fiscal years 2026 and 2027, the following product:

\$422 X (the district's economically disadvantaged index) X the number of students who are economically disadvantaged as certified under division (B) (21) of section 3317.03 of the Revised Code

(ii) For fiscal year 2028 and each fiscal year thereafter, an amount calculated in a manner determined by the general assembly.

(b) If the funding unit is the community and STEM school unit, an amount equal to the following:

(i) For fiscal years 2026 and 2027, an amount calculated as follows:

(I) For each student in the funding unit's enrolled ADM who is economically disadvantaged and is not enrolled in an internet- or computer-based community school, multiply \$422 by the economically disadvantaged index of the school in which the student is enrolled;

(II) Compute the funding unit's disadvantaged pupil impact aid by calculating the sum of the amounts determined under division (A)(4)(b)(i)(I) of this section.

(ii) For fiscal year 2028 and each fiscal year thereafter, an amount calculated as follows:

(I) For each student in the funding unit's enrolled ADM who is economically disadvantaged and is not enrolled in an internet- or computer-based community school, calculate an amount in the manner determined by the general assembly;

(II) Compute the funding unit's disadvantaged pupil impact aid by calculating the sum of the amounts determined under division (A)(4)(b)(ii)(I) of this section.

(5) If the funding unit is a city, local, or exempted village school district or the community and STEM school unit, English learner funds calculated as follows:

(a) For fiscal years 2026 and 2027, the sum of the following:

(i) The funding unit's category one English learner ADM X the multiple specified in division (A) of section 3317.016 of the Revised Code X the statewide average base cost per pupil for that fiscal year X if the funding unit is a city, local, or exempted village school district, the district's state share percentage;

(ii) The funding unit's category two English learner ADM X the multiple specified in division (B) of section 3317.016 of the Revised Code X the statewide average base cost per pupil for that fiscal year X if the funding unit is a city, local, or exempted village school district, the district's state share percentage;

(iii) The funding unit's category three English learner ADM X the multiple specified in division (C) of section 3317.016 of the Revised Code X the statewide average base cost per pupil for that fiscal year X if the funding unit is a city, local, or exempted village school district, the district's state share percentage.

(b) For fiscal year 2028 and each fiscal year thereafter, the sum of the following:

(i) An amount calculated in a manner determined by the general assembly times the funding unit's category one English learner ADM;

(ii) An amount calculated in a manner determined by the general assembly times the funding unit's category two English learner ADM;

(iii) An amount calculated in a manner determined by the general assembly times the funding unit's category three English learner ADM.

(6)(a) For fiscal years 2026 and 2027, if the funding unit is a city, local, or exempted village school district, all of the following:

(i) Gifted identification funds calculated according to the following formula:

\$24 X the district's enrolled ADM for grades kindergarten through six X the district's state share percentage

(ii) Gifted referral funds calculated according to the following formula:

\$2.50 X the district's enrolled ADM X the district's state share percentage

(iii) Gifted unit funding calculated under section 3317.051 of the Revised Code.

(b) For fiscal year 2028 and each fiscal year thereafter, all of the following:

(i) Gifted identification funds calculated in a manner determined by the general assembly;

(ii) Gifted referral funds calculated in a manner determined by the general assembly, if the general assembly authorizes such a payment;

(iii) Gifted unit funding calculated in an amount determined by the general assembly.

(7) If the funding unit is a city, local, or exempted village school district or the community and STEM school unit, career-technical education funds calculated under division (C) of section 3317.014 of the Revised Code.

(8) If the funding unit is a city, local, or exempted village school district or the community and STEM school unit, career-technical education associated services funds calculated under division (D) of section 3317.014 of the Revised Code.

(9) If the funding unit is the community and STEM school unit, an amount calculated as follows:

(a) For fiscal years 2026 and 2027, an amount equal to the following:
[The number of students in the funding unit's enrolled ADM who are reported under division (B)(5) of section 3314.08 of the Revised Code X (the aggregate base cost calculated for all schools in the funding unit for that fiscal year under section 3317.0110 of the Revised Code / the funding unit's enrolled ADM) X.20]

(b) For fiscal year 2028 and each fiscal year thereafter, an amount calculated in a manner determined by the general assembly.

(10) If the funding unit is the educational choice scholarship unit, an amount calculated as follows:

(a) For each student in the funding unit's enrolled ADM, determine the lesser of the following:

(i) The base tuition of the chartered nonpublic school in which the student is enrolled minus the total amount of any applicable tuition discounts for which the student qualifies;

(ii)(I) If the student receives a scholarship under section 3310.03 of the Revised Code, or received a scholarship for the first time under section 3310.032 of the Revised Code prior to October 3, 2023, and the student's parent does not elect to receive a scholarship amount under division (A)(10)(a)(ii)(II) of this section, \$5,500, if the student is in grades kindergarten through eight, or \$7,500, if the student is in grades nine through twelve.

(II) If the student receives a scholarship for the first time under section 3310.032 of the Revised Code on and after October 3, 2023, or if a student who received a scholarship for the first time under that section prior to that date and the student's parent elects to receive a scholarship amount under division (A)(10)(a)(ii)(II) of this section, an amount calculated in accordance with section 3310.08 of the Revised Code. The department shall provide an opportunity each fiscal year for a parent to elect to receive a scholarship amount under division (A)(10)(a)(ii)(II) of this section.

The amounts specified in division (A)(10)(a)(ii)(I) of this section shall increase in future fiscal years by the same percentage that the statewide average base cost per pupil increases in future fiscal years.

(b) Compute the sum of the amounts calculated under division (A)(10)(a) of this section.

(11) If the funding unit is the pilot project scholarship unit, an amount calculated as follows:

(a) For each student in the funding unit's enrolled ADM, determine the lesser of the following:

(i) The net tuition charges of the student's alternative school;

(ii) \$5,500, if the student is in grades kindergarten through eight, or \$7,500, if the student is in grades nine through twelve.

The amounts specified in division (A)(11)(a)(ii) of this section shall increase in future fiscal years by the same percentage that the statewide average base cost per pupil increases in future fiscal years.

For purposes of division (A)(11)(a) of this section, the net tuition and fees charged to a student shall be the tuition amount specified by the alternative school minus all other financial aid, discounts, and adjustments received for the student. In cases where discounts are offered for multiple students from the same family, and not all students in the same family are scholarship recipients, the net tuition amount attributable to the scholarship recipient shall be the lowest net tuition to which the family is entitled.

The department shall provide for an increase in the amount determined for any student who is an LRE student with a disability and shall further increase such amount in the case of any separately educated student with a disability, as that term is defined in section 3313.974 of the Revised Code. Such increases shall take into account the instruction, related services,

and transportation costs of educating such students.

(b) Compute the sum of the amounts calculated under division (A) (17)(a) of this section.

(12) If the funding unit is the autism scholarship unit, an amount calculated as follows:

(a) For each student in the funding unit's enrolled ADM, determine the lesser of the following:

(i) The tuition charged for the student's special education program, as that term is defined in section 3310.41 of the Revised Code;

(ii) \$34,000.

(b) Compute the sum of the amounts calculated under division (A) (12)(a) of this section.

(13) If the funding unit is the Jon Peterson special needs scholarship unit, an amount calculated as follows:

(a) For each student in the funding unit's enrolled ADM, determine the least of the following:

(i) The amount of fees charged for that school year by the student's alternative public provider or registered private provider, as those terms are defined in section 3310.51 of the Revised Code;

(ii) \$7,190 plus an amount determined as follows:

(I) If the student is receiving special education services for a disability specified in division (A) of section 3317.013 of the Revised Code, \$2,855;

(II) If the student is receiving special education services for a disability specified in division (B) of section 3317.013 of the Revised Code, \$5,879;

(III) If the student is receiving special education services for a disability specified in division (C) of section 3317.013 of the Revised Code, \$12,879;

(IV) If the student is receiving special education services for a disability specified in division (D) of section 3317.013 of the Revised Code, \$16,890;

(V) If the student is receiving special education services for a disability specified in division (E) of section 3317.013 of the Revised Code, \$22,560;

(VI) If the student is receiving special education services for a disability specified in division (F) of section 3317.013 of the Revised Code, \$31,932.

(iii) \$34,000.

The amount specified in division (A)(13)(a)(ii) of this section shall increase in future fiscal years by the same percentage that the statewide average base cost per pupil increases in future fiscal years.

The amounts specified in divisions (A)(13)(a)(ii)(I) to (VI) of this section shall increase in future fiscal years by the same percentage that the amounts calculated by the general assembly for those categories of special education services under division (A)(3) of this section increase in future fiscal years.

(b) Compute the sum of the amounts calculated under division (A)(13)(a) of this section.

(14) If the funding unit is the community and STEM school unit, an equity supplement calculated as follows:

~~\$500 in fiscal year 2026 and \$400 in fiscal year 2027~~ \$650 X each student in the funding unit's enrolled ADM who is ~~enrolled in a community school that is not enrolled in an internet- or computer-based community school.~~

(B) In any fiscal year, a funding unit that is a city, local, or exempted village school district shall spend for purposes that the department designates as approved for special education and related services expenses at least the amount calculated as follows:

(The base cost per pupil calculated for the district for that fiscal year X the total special education ADM) + (the district's category one special education ADM X the multiple specified in division (A) of section 3317.013 of the Revised Code X the statewide average base cost per pupil) + (the district's category two special education ADM X the multiple specified in division (B) of section 3317.013 of the Revised Code X the statewide average base cost per pupil) + (the district's category three special education ADM X the multiple specified in division (C) of section 3317.013 of the Revised Code X the statewide average base cost per pupil) + (the district's category four special education ADM X the multiple specified in division (D) of section 3317.013 of the Revised Code X the statewide average base cost per pupil) + (the district's category five special education ADM X the multiple specified in division (E) of section 3317.013 of the Revised Code X the statewide average base cost per pupil) + (the district's category six special education ADM X the multiple specified in division (F) of section 3317.013 of the Revised Code X the statewide average base cost per pupil)

The purposes approved by the department for special education expenses shall include, but shall not be limited to, identification of children with disabilities, compliance with state rules governing the education of children with disabilities and prescribing the continuum of program options for children with disabilities, provision of speech language pathology services, and the portion of the school district's overall administrative and overhead costs that are attributable to the district's special education student

population.

(C) A funding unit that is a city, local, or exempted village school district shall spend the funds it receives under division (A)(4) of this section in accordance with section 3317.25 of the Revised Code.

(D)(1) Except as provided in division (B) of section 3317.026 of the Revised Code, the department shall distribute to each community school established under Chapter 3314. of the Revised Code and to each STEM school established under Chapter 3326. of the Revised Code, from the funds paid to the community and STEM school unit under this section, an amount for each student enrolled in the school equal to the sum of the following:

(a) The school's base cost per pupil for that fiscal year, calculated as follows:

(i) For fiscal years 2026 and 2027:

The aggregate base cost calculated for the school for that fiscal year under section 3317.0110 of the Revised Code / the number of students enrolled in the school for that fiscal year

(ii) For fiscal year 2028 and each fiscal year thereafter, an amount determined by the general assembly under division (A)(1)(b)(ii) of this section divided by the number of students enrolled in the school for that fiscal year.

(b) If the student is a special education student:

(i) For fiscal years 2026 and 2027, the multiple specified for the student's special education category under section 3317.013 of the Revised Code times the statewide average base cost per pupil;

(ii) For fiscal year 2028 and each fiscal year thereafter, the amount calculated for the student's special education category in a manner determined by the general assembly under division (A)(3)(b) of this section.

(c) If the school is not an internet- or computer-based community school and the student is economically disadvantaged:

(i) For fiscal years 2026 and 2027, the amount calculated for the student under division (A)(4)(b)(i)(I) of this section;

(ii) For fiscal year 2028 and each fiscal year thereafter, an amount calculated for the student in the manner determined by the general assembly under division (A)(4)(b)(ii)(I) of this section.

(d) If the student is an English learner:

(i) For fiscal years 2026 and 2027, the multiple specified for the student's English learner category under section 3317.016 of the Revised Code times the statewide average base cost per pupil;

(ii) For fiscal year 2028 and each fiscal year thereafter, the amount

calculated for the student's special education category in a manner determined by the general assembly under division (A)(5)(b) of this section.

(e) If the student is a career-technical education student:

(i) For fiscal years 2026 and 2027, the multiple specified for the student's career-technical education category under section 3317.014 of the Revised Code times the statewide average career-technical base cost per pupil;

(ii) For fiscal year 2028 and each fiscal year thereafter, the amount calculated for the student's career-technical education category in a manner determined by the general assembly under section 3317.014 of the Revised Code.

(f) If the student is a career-technical education student:

(i) For fiscal years 2026 and 2027, the multiple for career-technical associated services specified under section 3317.014 of the Revised Code times the statewide average career-technical base cost per pupil;

(ii) For fiscal year 2028 and each fiscal year thereafter, the amount calculated for career-technical associated services in a manner determined by the general assembly under section 3317.014 of the Revised Code.

(g) If the school is ~~a community school that is not an internet- or computer-based community school~~, an equity supplement equal to ~~\$500 for fiscal year 2026 and \$400 for fiscal year 2027~~ \$650 for each student enrolled in the school.

(2) The department shall distribute to each community school established under Chapter 3314. of the Revised Code and to each STEM school established under Chapter 3326. of the Revised Code, from the funds paid to the community and STEM school unit under this section, an amount equal to the amount calculated for the school under division (A)(9) of this section.

(E) The department shall distribute to the parent of each student for whom an educational choice scholarship is awarded under section 3310.03 or 3310.032 of the Revised Code, or to the student if at least eighteen years of age, from the funds paid to the educational choice scholarship unit under this section, a scholarship equal to the amount calculated for the student under division (A)(10)(a) of this section. The scholarship shall be distributed in monthly partial payments, and the department shall proportionately reduce or terminate the payments for any student who withdraws from a chartered nonpublic school prior to the end of the school year.

For purposes of divisions (E) and (F) of this section, in the case of a student who is not living with the student's parent, the department shall distribute the scholarship payments to the student's guardian, legal custodian, kinship caregiver, foster caregiver, or caretaker. For the purposes of this

division, "caretaker" has the same meaning as in section 3310.033 of the Revised Code, "kinship caregiver" has the same meaning as in section 5180.50 of the Revised Code, and "foster caregiver" has the same meaning as in section 5103.02 of the Revised Code.

(F) If a student is awarded a pilot project scholarship under sections 3313.974 to 3313.979 of the Revised Code, the department shall distribute to the parent of the student, if the student is attending a registered private school as defined in section 3313.974 of the Revised Code, or the student's school district of attendance, if the scholarship is to be used for payments to a public school in a school district adjacent to the pilot project school district pursuant to section 3327.06 of the Revised Code, a scholarship from the funds paid to the pilot project scholarship unit under this section that is equal to the amount calculated for the student under division (A)(11)(a) of this section.

In the case of a scholarship distributed to a student's parent, the scholarship shall be distributed in monthly partial payments. The scholarship amount shall be proportionately reduced in the case of any such student who is not enrolled in a registered private school, as that term is defined in section 3313.974 of the Revised Code, for the entire school year.

In the case of a scholarship distributed to a student's school district of attendance, the department shall, on behalf of the student's parents, use the scholarship to make the tuition payments required by section 3327.06 of the Revised Code to the student's school district of attendance, except that, notwithstanding sections 3323.13, 3323.14, and 3327.06 of the Revised Code, the total payments in any school year shall not exceed the scholarship amount calculated for the student under division (A)(11)(a) of this section.

(G) The department shall distribute to the parent of each student for whom an autism scholarship is awarded under section 3310.41 of the Revised Code, from the funds paid to the autism scholarship unit under this section, a scholarship equal to the amount calculated for the student under division (A)(12)(a) of this section. The scholarship shall be distributed from time to time in partial payments. The scholarship amount shall be proportionately reduced in the case of any student who is not enrolled in the special education program for which a scholarship was awarded under section 3310.41 of the Revised Code for the entire school year. The department shall make no payments to the parent of a student while any administrative or judicial mediation or proceedings with respect to the content of the student's individualized education program are pending.

(H) The department shall distribute to the parent of each student for whom a Jon Peterson special needs scholarship is awarded under sections 3310.51 to 3310.64 of the Revised Code, from the funds paid to the Jon Peterson special needs scholarship unit under this section, a scholarship equal to the amount calculated for the student under division (A)(13)(a) of this

section. The scholarship shall be distributed in periodic payments, and the department shall proportionately reduce or terminate the payments for any student who is not enrolled in the special education program of an alternative public provider or a registered private provider, as those terms are defined in section 3310.51 of the Revised Code, for the entire school year.

(I) For fiscal years 2026 and 2027, a school district shall spend the funds it receives under division (A)(5) of this section only for services for English learners.

(J) For each fiscal year, a school district shall spend the funds it receives under division (A)(6) of this section only for the identification of gifted students, gifted coordinator services, and gifted intervention specialist services. For each fiscal year, if the department determines that a district is not in compliance with this division, it shall reduce the district's payments for that fiscal year under this chapter by an amount equal to the amount paid to the district for that fiscal year under division (A)(6) of this section that was not spent in accordance with this division. The department shall reduce the payment within ninety days of data finalization.

Sec. 3317.026. This section shall apply only for fiscal years 2026 and 2027.

(A) For each fiscal year, the department of education and workforce shall calculate an amount for the community and STEM school unit as follows:

(1) For each community school and STEM school, determine the sum of the following:

(a) The aggregate base cost calculated for the school for that fiscal year under section 3317.0110 of the Revised Code;

(b) The sum of the following:

(i) The school's category one special education ADM X the multiple specified in division (A) of section 3317.013 of the Revised Code X the statewide average base cost per pupil for that fiscal year;

(ii) The school's category two special education ADM X the multiple specified in division (B) of section 3317.013 of the Revised Code X the statewide average base cost per pupil for that fiscal year;

(iii) The school's category three special education ADM X the multiple specified in division (C) of section 3317.013 of the Revised Code X the statewide average base cost per pupil for that fiscal year;

(iv) The school's category four special education ADM X the multiple specified in division (D) of section 3317.013 of the Revised Code X the statewide average base cost per pupil for that fiscal year;

(v) The school's category five special education ADM X the multiple

specified in division (E) of section 3317.013 of the Revised Code X the statewide average base cost per pupil for that fiscal year;

(vi) The school's category six special education ADM X the multiple specified in division (F) of section 3317.013 of the Revised Code X the statewide average base cost per pupil for that fiscal year.

(c) If the school is not an internet- or computer-based community school, an amount of disadvantaged pupil impact aid equal to the following:

\$422 X the school's economically disadvantaged index X the number of students in the school's enrolled ADM who are economically disadvantaged

(d) The sum of the following:

(i) The school's category one English learner ADM X the multiple specified in division (A) of section 3317.016 of the Revised Code X the statewide average base cost per pupil for that fiscal year;

(ii) The school's category two English learner ADM X the multiple specified in division (B) of section 3317.016 of the Revised Code X the statewide average base cost per pupil for that fiscal year;

(iii) The school's category three English learner ADM X the multiple specified in division (C) of section 3317.016 of the Revised Code X the statewide average base cost per pupil for that fiscal year.

(e) The sum of the following:

(i) The school's category one career-technical education ADM X the multiple specified under division (A)(1) of section 3317.014 of the Revised Code X the statewide average career-technical base cost per pupil for that fiscal year;

(ii) The school's category two career-technical education ADM X the multiple specified under division (A)(2) of section 3317.014 of the Revised Code X the statewide average career-technical base cost per pupil for that fiscal year;

(iii) The school's category three career-technical education ADM X the multiple specified under division (A)(3) of section 3317.014 of the Revised Code X the statewide average career-technical base cost per pupil for that fiscal year;

(iv) The school's category four career-technical education ADM X the multiple specified under division (A)(4) of section 3317.014 of the Revised Code X the statewide average career-technical base cost per pupil for that fiscal year;

(v) The school's category five career-technical education ADM X the multiple specified under division (A)(5) of section 3317.014 of the Revised Code X the statewide average career-technical base cost per pupil for that

fiscal year.

(f) An amount equal to the following:

The multiple for career-technical associated services specified under division (B) of section 3317.014 of the Revised Code X the statewide average career-technical base cost per pupil for that fiscal year X the sum of the school's categories one through five career-technical education ADM

(g) If the school is a community school, an amount equal to the following:

The number of students reported by the community school under division (B)(5) of section 3314.08 of the Revised Code X (the aggregate base cost calculated for the school for that fiscal year under section 3317.0110 of the Revised Code / the school's enrolled ADM) X 0.20

(h) If the school is ~~a community school that is not an internet- or computer-based community school~~, an equity supplement calculated as follows:

The number of students in the school's enrolled ADM X ~~\$500 for fiscal year 2026 and \$400 for fiscal year 2027~~ \$650

(2) For each community and STEM school, determine the lesser of the following:

(a) The following sum:

The school's funding base + {[the sum calculated for the school under division (A) of this section) - the school's funding base] X the school's general phase-in percentage for that fiscal year}

(b) The sum of the amounts calculated for the school for that fiscal year under division (A) of this section.

(3) Compute the sum of the amounts determined under division (B) of this section to determine the amount calculated for the community and STEM school unit.

(B) Notwithstanding division (D) of section 3317.022 of the Revised Code, for each fiscal year, the department shall distribute to each community school and each STEM school, from the funds paid to the community and STEM school unit under section 3317.022 of the Revised Code, an amount equal to the amount determined for that school under division (A)(2) of this section.

Sec. 3317.0218. This section shall apply only for fiscal years 2026 and 2027.

For each fiscal year, the department of education shall compute supplemental targeted assistance for each city, local, and exempted village school district as follows:

(A) Determine if the district satisfies both of the following criteria:

(1) The wealth index calculated for the district for fiscal year 2019 under division (A)(4) of former section 3317.0217 of the Revised Code as it existed prior to September 30, 2021, is greater than 1.6.

(2) The district's enrolled ADM for fiscal year 2019 is less than eighty-eight per cent of the district's total ADM for fiscal year 2019.

(B) Determine the maximum of the wealth indices calculated under division (A)(4) of former section 3317.0217 of the Revised Code as it existed prior to September 30, 2021, for all districts that satisfy both of the criteria specified under division (A) of this section.

(C) If the district satisfies both of the criteria specified under division (A) of this section, compute the district's supplemental amount as the product of the following:

(1) $\{[(\text{The number specified under division (A)(1) of this section} - 1.6) / (\text{the number determined under division (B) of this section} - 1.6)] \times 675\} + 75$;

(2) The district's enrolled ADM.

(D) If the district does not satisfy both of the criteria specified under division (A) of this section, the district's supplemental amount shall be equal to zero.

Sec. 3317.162. (A) For fiscal years 2026 and 2027, the department of education and workforce shall pay temporary transitional aid to each joint vocational school district according to the following formula:

(The district's funding base, as that term is defined in section 3317.02 of the Revised Code, $\times 0.95$ for fiscal year 2026 or 0.90 for fiscal year 2027) – (the district's payment under section 3317.16 of the Revised Code for the fiscal year for which the payment is computed)

If the computation made under division (A) of this section results in a negative number, the district's funding under division (A) of this section shall be zero.

(B) If a joint vocational school district begins receiving payments under section 3317.16 of the Revised Code for fiscal year 2026 or fiscal year 2027 but does not receive payments for the fiscal year immediately preceding that fiscal year, the department shall establish the district's funding base, as that term is defined in section 3317.02 of the Revised Code, as an amount equal to the absolute value of the sum of the associated adjustments of any local school district's funding base under division (C) of section 3317.019 of the Revised Code."

In line 4698, after "3315.063," insert "3317.011, 3317.012, 3317.018, 3317.019, 3317.0110, 3317.022, 3317.026, 3317.162,"

In line 4989, after "243.20," insert "265.10, 265.150, 265.190, 265.210, 265.230, 265.237,"

 After line 5538, insert:

"Sec. 265.10.

1	2	3	4	5
A	EDU DEPARTMENT OF EDUCATION AND WORKFORCE			
B	General Revenue Fund			
C	GR	20032	Operating Expenses	\$14,474,898 \$15,054,312
	F	1		
D	GR	20041	Career Technical Education	\$2,500,000 \$2,500,000
	F	6		
E	GR	20042	Information Technology	\$4,231,479 \$4,316,527
	F	0	Development and Support	
F	GR	20042	School Management	\$2,800,000 \$2,800,000
	F	2	Assistance	
G	GR	20042	Policy Analysis	\$500,000 \$516,419
	F	4		
H	GR	20042	Ohio Educational Computer	\$18,994,000 \$18,994,000
	F	6	Network	
I	GR	20042	Academic Standards	\$5,535,410 \$5,429,033
	F	7		
J	GR	20043	Student Assessment	\$50,609,125 \$50,882,346
	F	7		
K	GR	20043	Accountability/Report Cards	\$7,369,440 \$7,437,742

F	9				
L	GR	20044	Education Management	\$9,958,226	\$10,325,278
F	6		Information System		
M	GR	20044	Educator and Principal	\$2,663,493	\$2,676,754
F	8		Preparation		
N	GR	20045	Community Schools and	\$4,370,165	\$4,446,705
F	5		Choice Programs		
O	GR	20045	STEM Initiatives	\$500,000	\$500,000
F	7				
P	GR	20046	Education Technology	\$2,893,949	\$2,906,346
F	5		Resources		
Q	GR	20047	Industry-Recognized	\$16,000,000	\$16,000,000
F	8		Credentials High School		
			Students		
R	GR	20050	Pupil Transportation	\$882,035,414	\$959,429,701
F	2			<u>\$910,035,414</u>	<u>\$980,429,701</u>
S	GR	20050	School Meal Programs	\$13,163,000	\$13,163,000
F	5				
T	GR	20051	Auxiliary Services	\$170,292,963	\$172,262,613
F	1				
U	GR	20053	Nonpublic Administrative	\$76,935,110	\$77,824,960
F	2		Cost Reimbursement		
V	GR	20054	Special Education	\$193,272,426	\$193,272,426
F	0		Enhancements	<u>\$213,272,426</u>	<u>\$207,272,426</u>

W	GR	20054	Career-Technical Education	\$13,413,000	\$13,413,000
F	5		Enhancements		
X	GR	20055	Foundation Funding - All	\$8,457,598,772	\$8,733,217,991
F	0		Students	<u>\$9,237,598,772</u>	<u>\$9,434,217,991</u>
Y	GR	20056	Literacy Improvement	\$2,472,674	\$2,500,000
F	6				
Z	GR	20057	Adult Education Programs	\$9,348,399	\$15,688,404
F	2				
A	GR	20057	Half-Mill Maintenance	\$6,420,640	\$6,152,450
A	F	4	Equalization		
A	GR	20057	Adaptive Sports Program	\$400,000	\$400,000
B	F	6			
A	GR	20059	Program and Project	\$2,850,000	\$2,750,000
C	F	7	Support		
A	General Revenue Fund Total			\$9,971,602,583	\$10,334,860,007
D				<u>\$10,799,602,583</u>	<u>\$11,070,860,007</u>
A	Dedicated Purpose Fund Group				
E					
A	452	20063	Charges and	\$1,500,000	\$1,500,000
F	0	8	Reimbursements		
A	598	20065	Auxiliary Services	\$650,000	\$650,000
G	0	9	Reimbursement		
A	5H3	20068	School District Solvency	\$2,000,000	\$2,000,000
H	0	7	Assistance		

AI 5K	20069	Ohio School Sponsorship	\$1,900,000	\$1,900,000
X0 1		Program		
AJ 5M	20067	Child Nutrition Refunds	\$550,000	\$550,000
M0 7				
A 5U2	20068	National Education Statistics	\$185,000	\$185,000
K 0 5				
A 5VS	20060	Foundation Funding - All	\$600,000,000	\$600,000,000
L 0 4		Students		
A 5Y	20049	Public and Nonpublic	\$171,200,000	\$171,200,000
M 00 1		Education Support		
A 620	20061	Educational Improvement	\$600,000	\$600,000
N 0 5		Grants		
A		Dedicated Purpose Fund Group Total	\$778,585,000	\$778,585,000
O				
A		Internal Service Activity Fund Group		
P				
A 138	20060	Information Technology	\$18,394,387	\$18,597,721
Q 0 6		Development and Support		
A 4R7	20069	Indirect Operational Support	\$9,944,311	\$10,166,435
R 0 5				
A 4V7	20063	Interagency Program	\$3,000,000	\$3,000,000
S 0 3		Support		
AT		Internal Service Activity Fund Group Total	\$31,338,698	\$31,764,156

A State Lottery Fund Group

U

A	701	20041	School Bus Safety	\$10,000,000	\$0
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V	7	3			
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A	701	20061	Foundation Funding - All	\$1,436,583,202	\$1,398,174,884
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W	7	2	Students		
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A	701	20061	Accelerate Great Schools	\$1,500,000	\$1,500,000
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X	7	4			
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A	701	20063	Quality Community and	\$115,000,000	\$125,000,000
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Y	7	1	Independent STEM Schools Support		
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A	701	20068	Community School	\$90,155,000	\$90,155,000
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Z	7	4	Facilities		
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B	701	2006A	Literacy Coaches	\$12,000,000	\$12,000,000
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A	7	7			
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B	State Lottery Fund Group Total			\$1,665,238,202	\$1,626,829,884
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B

B Federal Fund Group

C

B	312	2006A	Aspire - Federal	\$0	\$18,996,799
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D	0	9			
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B	367	20060	School Food Services	\$13,379,350	\$13,379,350
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E	0	7			
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BF	370	20062	Education of Exceptional	\$1,750,000	\$1,750,000
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	0	4	Children		
B	3AF	65760	Schools Medicaid	\$150,000	\$150,000
G	0	1	Administrative Claims		
B	3EH	20062	Migrant Education	\$1,700,000	\$1,700,000
H	0	0			
BI	3EJ	20062	Homeless Children	\$4,823,000	\$5,112,380
	0	2	Education		
BJ	3GE	20067	Summer Food Service	\$23,000,000	\$23,000,000
	0	4	Program		
B	3G	20067	Fresh Fruit and Vegetable	\$5,500,000	\$6,000,000
K	G0	6	Program		
B	3HF	20064	Federal Education Grants	\$5,000,000	\$5,000,000
L	0	9			
B	3HI	20063	Student Support and	\$54,131,000	\$50,604,930
M	0	4	Academic Enrichment		
B	3HL	20067	Comprehensive Literacy	\$14,630,000	\$14,630,000
N	0	8	State Development Program		
B	3L6	20061	Federal School Lunch	\$565,999,000	\$595,000,000
O	0	7			
BP	3L7	20061	Federal School Breakfast	\$195,000,000	\$205,000,000
	0	8			
B	3L8	20061	Child/Adult Food Programs	\$116,000,000	\$118,000,000
Q	0	9			

B	3L9	20062	Career-Technical Education	\$56,680,000	\$58,947,200
R	0	1	Basic Grant		
BS	3M0	20062	ESEA Title 1A	\$677,740,000	\$698,072,200
	0	3			
B	3M2	20068	Individuals with Disabilities	\$530,400,000	\$541,008,000
T	0	0	Education Act		
B	3Y2	20068	21st Century Community	\$47,940,000	\$48,898,800
U	0	8	Learning Centers		
B	3Y6	20063	Improving Teacher Quality	\$77,157,900	\$78,701,058
V	0	5			
B	3Y7	20068	English Language	\$13,728,000	\$14,277,120
W	0	9	Acquisition		
B	3Y8	20063	Rural and Low Income	\$3,300,000	\$3,300,000
X	0	9	Technical Assistance		
B	3Z2	20069	State Assessments	\$11,500,000	\$11,500,000
Y	0	0			
B	3Z3	20064	Consolidated Federal Grant	\$15,000,000	\$15,000,000
Z	0	5	Administration		
C	Federal Fund Group Total			\$2,434,508,250	\$2,528,027,837
A					
C	TOTAL ALL BUDGET FUND GROUPS			\$14,881,272,733	\$15,300,066,884
B				\$15,709,272,733	\$16,036,066,884

Sec. 265.150. PUPIL TRANSPORTATION

Of the foregoing appropriation item 200502, Pupil Transportation, up to \$1,088,930 in each fiscal year may be used by the Department of Education and Workforce for training prospective and experienced school bus drivers in accordance with training programs prescribed by the

Department. A portion of these funds may also be used to pay for costs associated with the enrollment of bus drivers in the retained applicant fingerprint database.

Of the foregoing appropriation item 200502, Pupil Transportation, up to ~~\$176,897,678~~ \$197,397,678 in fiscal year 2026 and up to ~~\$194,820,866~~ \$214,320,866 in fiscal year 2027 may be used by the Department for special education transportation reimbursements to school districts, educational service centers, and county boards of developmental disabilities for transportation operating costs as provided in divisions (C) and (F) of section 3317.024 of the Revised Code.

Of the foregoing appropriation item 200502, Pupil Transportation, up to \$450,000 in each fiscal year shall be used to provide rural transportation grants pursuant to the section of ~~this act~~ H.B. 96 of the 136th General Assembly entitled "RURAL TRANSPORTATION GRANT PROGRAM."

Of the foregoing appropriation item 200502, Pupil Transportation, up to \$250,000 in each fiscal year shall be used to support the Montgomery County Pupil Transportation Pilot Program established in Section 265.550 of H.B. 33 of the 135th General Assembly, as amended by ~~this act~~ H.B. 96 of the 136th General Assembly.

The remainder of the foregoing appropriation item 200502, Pupil Transportation, shall be used to distribute the amounts calculated for transportation aid under division (A)(2) of section 3317.019 and divisions (E), (F), (G), (H), and (I) of section 3317.0212 of the Revised Code.

PAYMENTS IN LIEU OF TRANSPORTATION

For purposes of division (D) of section 3327.02 of the Revised Code, if a parent, guardian, or other person in charge of a pupil accepts an offer from a school district of payment in lieu of providing transportation for the pupil, the school district shall pay that parent, guardian, or other person an amount not less than fifty per cent and not more than the amount determined by the Department under division (C) of section 3317.0212 of the Revised Code for the most recent school year for which data is available. Payment may be prorated if the time period involved is only a part of the school year.

Sec. 265.190. SPECIAL EDUCATION ENHANCEMENTS

Of the foregoing appropriation item 200540, Special Education Enhancements, up to ~~\$33,945,594~~ \$38,445,594 in each fiscal year shall be used to fund special education and related services at county boards of developmental disabilities for eligible students under section 3317.20 of the Revised Code and at institutions for eligible students under section 3317.201 of the Revised Code. If necessary, the Department of Education and Workforce shall proportionately reduce the amount calculated for each county board of developmental disabilities and institution so as not to exceed

the amount appropriated in each fiscal year.

Of the foregoing appropriation item 200540, Special Education Enhancements, up to \$1,350,000 in each fiscal year shall be used for parent mentoring programs.

Of the foregoing appropriation item 200540, Special Education Enhancements, up to \$3,000,000 in each fiscal year may be used for school psychology interns.

Of the foregoing appropriation item 200540, Special Education Enhancements, up to \$1,000,000 in each fiscal year shall be used by the Department of Education and Workforce to build capacity to deliver a regional system of training, support, coordination, and direct service for secondary transition services for students with disabilities beginning at fourteen years of age. These special education enhancements shall support all students with disabilities, regardless of partner agency eligibility requirements, to provide stand-alone direct secondary transition services by school districts. Secondary transition services shall include, but not be limited to, job exploration counseling, work-based learning experiences, counseling on opportunities for enrollment in comprehensive transition or post-secondary educational programs at institutions of higher education, workplace readiness training to develop occupational skills, social skills and independent living skills, and instruction in self-advocacy. Regional training shall support the expansion of transition to work endorsement opportunities for middle school and secondary level special education intervention specialists in order to develop the necessary skills and competencies to meet the secondary transition needs of students with disabilities beginning at fourteen years of age.

The remainder of appropriation item 200540, Special Education Enhancements, shall be distributed by the Department of Education and Workforce to school districts and institutions, as defined in section 3323.091 of the Revised Code, for preschool special education funding under section 3317.0213 of the Revised Code.

The Department may reimburse school districts and institutions for services provided by instructional assistants, related services, as defined in rule 3301-51-11 of the Administrative Code, physical therapy services provided by a licensed physical therapist or physical therapist assistant under the supervision of a licensed physical therapist, as required under Chapter 4755. of the Revised Code and Chapter 4755-27 of the Administrative Code, and occupational therapy services provided by a licensed occupational therapist or occupational therapy assistant under the supervision of a licensed occupational therapist, as required under Chapter 4755. of the Revised Code and Chapter 4755-7 of the Administrative Code. Nothing in this section authorizes occupational therapy assistants or physical therapist assistants to

generate or manage their own caseloads.

The Department shall require school districts that serve preschool special education students and either receive funds under the Early Childhood Education Grant Program established pursuant to section 5104.53 of the Revised Code or provide publicly funded child care as defined in section 5104.01 of the Revised Code, educational service centers, county boards of developmental disabilities, and institutions serving preschool children with disabilities to adhere to the Step Up to Quality Program established pursuant to section 5104.29 of the Revised Code.

Sec. 265.210. FOUNDATION FUNDING - ALL STUDENTS

Of the portion of the formula aid distributed to city, local, and exempted village school districts, joint vocational school districts, community schools, and STEM schools under this section, an amount in each fiscal year, as calculated by the Department of Education and Workforce, shall be used for the purposes of division (B) of section 3317.0215 of the Revised Code.

~~Of the foregoing appropriation item 200550, Foundation Funding – All Students, an amount in each fiscal year shall be used to make additional aid payments to city, local, and exempted village school districts pursuant to the section of this act entitled "PERFORMANCE SUPPLEMENT."~~

Of the foregoing appropriation item 200550, Foundation Funding - All Students, up to \$5,733,404 in each fiscal year shall be used to fund gifted education at educational service centers. The Department shall distribute the funding through the unit-based funding methodology in place under division (L) of section 3317.024, division (E) of section 3317.05, and divisions (A), (B), and (C) of section 3317.053 of the Revised Code as they existed prior to fiscal year 2010.

Of the foregoing appropriation item 200550, Foundation Funding - All Students, up to \$49,152,105 in fiscal year 2026 and up to \$51,023,465 in fiscal year 2027 shall be reserved to fund the state reimbursement of educational service centers under section 3317.11 of the Revised Code.

Of the foregoing appropriation item 200550, Foundation Funding - All Students, up to \$3,500,000 in each fiscal year shall be distributed to educational service centers for school improvement initiatives and for the provision of technical assistance to schools and districts consistent with requirements of section 3312.01 of the Revised Code. The Department may distribute these funds through a competitive grant process.

Of the foregoing appropriation item 200550, Foundation Funding - All Students, up to \$7,000,000 in each fiscal year shall be reserved for payments under the section of ~~this act~~ H.B. 96 of the 136th General Assembly entitled "POWER PLANT VALUATION ADJUSTMENT." If this

amount is not sufficient, the Director of Education and Workforce may reallocate excess funds for other purposes supported by this appropriation item in order to fully pay the amounts required by that section, provided that the aggregate amount appropriated in appropriation item 200550, Foundation Funding - All Students, is not exceeded.

Of the foregoing appropriation item 200550, Foundation Funding - All Students, up to \$10,400,000 in fiscal year 2026 and up to \$10,800,000 in fiscal year 2027 shall be used to support the administration of state scholarship programs.

Of the foregoing appropriation item 200550, Foundation Funding - All Students, up to \$1,000,000 in each fiscal year shall be distributed to the Cleveland Municipal School District to provide tutorial assistance as provided in division (B) of section 3313.979 of the Revised Code. The Cleveland Municipal School District shall report the use of these funds in the district's three-year continuous improvement plan as described in section 3302.04 of the Revised Code in a manner approved by the Department.

Of the foregoing appropriation item 200550, Foundation Funding - All Students, up to \$3,500,000 in each fiscal year may be used for payment of the College Credit Plus Program for students instructed at home pursuant to section 3321.04 of the Revised Code.

Of the foregoing appropriation item 200550, Foundation Funding - All Students, an amount shall be available in each fiscal year to be paid to joint vocational school districts in accordance with sections 3317.16 and 3317.162 of the Revised Code and the section of ~~this act~~ H.B. 96 of the 136th General Assembly entitled "FORMULA TRANSITION SUPPLEMENT."

Of the foregoing appropriation item 200550, Foundation Funding - All Students, up to \$700,000 in each fiscal year shall be used by the Department for a program to pay for educational services for youth who have been assigned by a juvenile court or other authorized agency to any of the facilities described in division (A) of the section of ~~this act~~ H.B. 96 of the 136th General Assembly entitled "PRIVATE TREATMENT FACILITY PROJECT."

Of the foregoing appropriation item 200550, Foundation Funding - All Students, a portion may be used to pay college-preparatory boarding schools the per pupil boarding amount pursuant to section 3328.34 of the Revised Code.

Of the foregoing appropriation item 200550, Foundation Funding - All Students, up to \$1,500,000 in each fiscal year shall be distributed to the Ohio STEM Learning Network to support the expansion of free STEM programming aligned to Ohio's STEM priorities, to create regional STEM supports targeting underserved student populations, and to support the Ohio STEM Committee's STEM school designation process.

Of the foregoing appropriation item 200550, Foundation Funding - All Students, up to \$1,500,000 in each fiscal year shall be used by the Department to support the Stay in the Game! Network and efforts to reduce chronic absenteeism.

Of the foregoing appropriation item 200550, Foundation Funding - All Students, up to \$750,000 in fiscal year 2026 shall be used to make payments pursuant to the section of ~~this act~~ H.B. 96 of the 136th General Assembly entitled "AIM HIGHER PILOT PROGRAM."

The remainder of the foregoing appropriation item 200550, Foundation Funding - All Students, shall be used to distribute the amounts calculated for formula aid under division (A)(1) of section 3317.019 of the Revised Code, sections 3317.022 and 3317.22 of the Revised Code, and the sections of ~~this act~~ H.B. 96 of the 136th General Assembly entitled "FORMULA TRANSITION SUPPLEMENT" and "FUNDING SUPPLEMENTS."

Appropriation items 200502, Pupil Transportation, and 200550, Foundation Funding - All Students, other than specific set-asides, are collectively used in each fiscal year to pay state formula aid obligations for school districts, community schools, STEM schools, college preparatory boarding schools, joint vocational school districts, and state scholarship programs under ~~this act~~ H.B. 96 of the 136th General Assembly. The first priority of these appropriation items, with the exception of specific set-asides, is to fund state formula aid obligations. It may be necessary to reallocate funds among these appropriation items or use excess funds from other General Revenue Fund appropriation items in the Department of Education and Workforce's budget, including appropriation item 200903, Property Tax Reimbursement - Education, in each fiscal year in order to meet state formula aid obligations. If it is determined that it is necessary to transfer funds among these appropriation items or to transfer funds from other General Revenue Fund appropriations in the Department's budget to meet state formula aid obligations, the Director of Education and Workforce shall seek approval from the Director of Budget and Management to transfer funds as needed.

The Director of Education and Workforce shall make payments, transfers, and deductions, as authorized by Title XXXIII of the Revised Code in amounts substantially equal to those made in the prior year, or otherwise, at the discretion of the Director, until at least the effective date of the amendments and enactments made to Title XXXIII of the Revised Code by ~~this act~~ H.B. 96 of the 136th General Assembly. Any funds paid to districts or schools under this section shall be credited toward the annual funds calculated for the district or school after the changes made to Title XXXIII of the Revised Code in ~~this act~~ H.B. 96 of the 136th General Assembly are effective. Upon the effective date of changes made to Title XXXIII of the

Revised Code in ~~this act~~ H.B. 96 of the 136th General Assembly, funds shall be calculated as an annual amount.

Sec. 265.230. FORMULA TRANSITION SUPPLEMENT

(A)(1) For fiscal years 2026 and 2027, the Department of Education and Workforce shall pay a formula transition supplement to each city, local, and exempted village school district according to the following formula:

(The district's funding base for fiscal year 2021 X 0.95 for fiscal year 2026 or 0.90 for fiscal year 2027) - (the district's payments for the fiscal year for which the supplement is calculated under sections 3317.019, 3317.022, and 3317.0212 of the Revised Code)

If the computation made under division (A)(1) of this section for a fiscal year results in a negative number, the district's formula transition supplement for that fiscal year shall be zero.

(2) For purposes of division (A)(1) of this section, a city, local, or exempted village school district's "funding base for fiscal year 2021" means the amount calculated as follows:

(a) Compute the sum of the following:

(i) The amount calculated for the district for fiscal year 2021 under division (A)(1) of Section 265.220 of H.B. 166 of the 133rd General Assembly after any adjustments required under Section 265.227 of H.B. 166 of the 133rd General Assembly and before any funding reductions authorized by Executive Order 2020-19D, issued on May 7, 2020, and Executive Order 2021-01D, issued on January 22, 2021;

(ii) The amount calculated for the district for fiscal year 2021 under division (A)(2) of Section 265.220 of H.B. 166 of the 133rd General Assembly before any funding reductions authorized by Executive Order 2020-19D, issued on May 7, 2020, and Executive Order 2021-01D, issued on January 22, 2021;

(iii) The amount calculated for the district for fiscal year 2021 under division (B) of Section 265.220 of H.B. 166 of the 133rd General Assembly;

(iv) The district's payments for fiscal year 2021 under divisions (C) (1), (2), (3), and (4) of section 3313.981 of the Revised Code as those divisions existed for payments for fiscal year 2021;

(v) The district's payments for fiscal year 2021 under section 3317.0219 of the Revised Code as that section existed for payments for fiscal year 2021 and under Section 20 of S.B. 310 of the 133rd General Assembly.

(b) Subtract from the amount calculated in division (A)(2)(a) of this section the sum of the following:

(i) The payments deducted from the district and paid to a community school established under Chapter 3314. of the Revised Code for fiscal year

2021 under divisions (C)(1)(a), (b), (c), (d), (e), (f), and (g) of section 3314.08 of the Revised Code and division (D) of section 3314.091 of the Revised Code, as those divisions existed for deductions and payments for fiscal year 2021, in accordance with division (A) of Section 265.230 of H.B. 166 of the 133rd General Assembly, before any funding reductions authorized by Executive Order 2020-19D, issued on May 7, 2020, and Executive Order 2021-01D, issued on January 22, 2021;

(ii) The payments deducted from the district and paid to a science, technology, engineering, and mathematics school established under Chapter 3326. of the Revised Code for fiscal year 2021, under divisions (A), (B), (C), (D), (E), (F), and (G) of section 3326.33 of the Revised Code as those divisions existed for deductions and payments for fiscal year 2021, in accordance with division (A) of Section 265.235 of H.B. 166 of the 133rd General Assembly, before any funding reductions authorized by Executive Order 2020-19D, issued on May 7, 2020, and Executive Order 2021-01D, issued on January 22, 2021;

(iii) The payments deducted from the district for fiscal year 2021 under division (C) of section 3310.08 of the Revised Code as that division existed for deductions for fiscal year 2021, division (C)(2) of section 3310.41 of the Revised Code, as that division existed for deductions for fiscal year 2021, and section 3310.55 of the Revised Code as that section existed for deductions for fiscal year 2021 and, in the case of a pilot project school district as defined in section 3313.975 of the Revised Code, the funds deducted from the district for fiscal year 2021 under Section 265.210 of H.B. 166 of the 133rd General Assembly to operate the pilot project scholarship program for fiscal year 2021 under sections 3313.974 to 3313.979 of the Revised Code;

(iv) The payments subtracted from the district for fiscal year 2021 under divisions (B)(1), (2), and (3) of section 3313.981 of the Revised Code, as those divisions existed for subtractions from the district for fiscal year 2021.

(B)(1) For fiscal years 2026 and 2027, the Department of Education and Workforce shall pay a formula transition supplement to each joint vocational school district according to the following formula:

(The district's funding base for fiscal year 2021) X 0.95 for fiscal year 2026 or 0.90 for fiscal year 2027 - (the district's payments for the fiscal year for which the supplement is calculated under sections 3317.16 and 3317.162 of the Revised Code)

If the computation made under division (B)(1) of this section for a fiscal year results in a negative number, the district's formula transition supplement for that fiscal year shall be zero.

(2) For purposes of division (B)(1) of this section, a joint vocational

district's "funding base for fiscal year 2021" means the sum of the following:

(a) The district's payments for fiscal year 2021 under Section 265.225 of H.B. 166 of the 133rd General Assembly after any adjustments required under Section 265.227 of H.B. 166 of the 133rd General Assembly;

(b) The district's payments for fiscal year 2021 under divisions (D)(1) and (2) of section 3313.981 of the Revised Code, as those divisions existed for payments for fiscal year 2021;

(c) The district's payments for fiscal year 2021 under section 3317.163 of the Revised Code as that section existed for payments for fiscal year 2021 and under Section 20 of S.B. 310 of the 133rd General Assembly.

(C)(1) For fiscal years 2026 and 2027, the Department of Education and Workforce shall pay a formula transition supplement to each community school established under Chapter 3314. of the Revised Code according to the following formula:

~~{[(The school's funding base for fiscal year 2021 / the number of students enrolled in the school for fiscal year 2021) X 0.95 for fiscal year 2026 or 0.90 for fiscal year 2027]~~ – (the sum of the school's payments under sections 3317.022 and 3317.0212 of the Revised Code for the fiscal year for which the supplement is calculated / the number of students enrolled in the school for the fiscal year for which the supplement is calculated)] X the number of students enrolled in the school for the fiscal year for which the supplement is calculated.

If the computation made under division (C)(1) of this section for a fiscal year results in a negative number, the school's formula transition supplement for that fiscal year shall be zero.

(2) For purposes of division (C)(1) of this section, a community school's "funding base for fiscal year 2021" means the sum of the following:

(a) The amount calculated for the school for fiscal year 2021 under division (C)(1) of section 3314.08 of the Revised Code as that section existed for payments for fiscal year 2021, before any funding reductions authorized by Executive Order 2020-19D, issued on May 7, 2020, and Executive Order 2021-01D, issued on January 22, 2021;

(b) The amount calculated for the school for fiscal year 2021 under section 3314.085 of the Revised Code as that section existed for payments for fiscal year 2021;

(c) The amount calculated for the school for fiscal year 2021 under division (D)(1) of section 3314.091 of the Revised Code as that division existed for payments for fiscal year 2021;

(d) The amount calculated for the school for fiscal year 2021 under section 3314.088 of the Revised Code as that section existed for payments for fiscal year 2021 and under Section 20 of S.B. 310 of the 133rd General

Assembly.

(D)(1) For fiscal years 2026 and 2027, the Department of Education and Workforce shall pay a formula transition supplement to each science, technology, engineering, and mathematics school established under Chapter 3326. of the Revised Code according to the following formula:

~~{{[1((The school's funding base for fiscal year 2021 / the number of students enrolled in the school for fiscal year 2021) X 0.95 for fiscal year 2026 or 0.90 for fiscal year 2027] - (the school's payments for the fiscal year for which the supplement is calculated under section 3317.022 of the Revised Code / the number of students enrolled in the school for the fiscal year for which the supplement is calculated)) X the number of students enrolled in the school for the fiscal year for which the supplement is calculated.~~

If the computation made under division (D)(1) of this section for a fiscal year results in a negative number, the school's formula transition supplement for that fiscal year shall be zero.

(2) For purposes of division (D)(1) of this section, a science, technology, engineering, and mathematics school's "funding base for fiscal year 2021" means the sum of the following:

(a) The amount calculated for the school for fiscal year 2021 under section 3326.33 of the Revised Code as that section existed for payments for fiscal year 2021, before any funding reductions authorized by Executive Order 2020-19D, issued on May 7, 2020, and Executive Order 2021-01D, issued on January 22, 2021;

(b) The amount calculated for the school for fiscal year 2021 under section 3326.41 of the Revised Code as that section existed for payments for fiscal year 2021;

(c) The amount calculated for the school for fiscal year 2021 under section 3326.42 of the Revised Code as that section existed for payments for fiscal year 2021 and under Section 20 of S.B. 310 of the 133rd General Assembly.

Sec. 265.237. FUNDING SUPPLEMENTS

(A) As used in this section, "traditional school district" means a city, local, or exempted village school district.

(B) For fiscal years 2026 and 2027, the Department of Education and Workforce ~~shall pay each traditional school district an enrollment growth supplement, as follows:~~

~~(1) The Department shall calculate an enrollment change percentage for the district for the fiscal year, as follows:~~

~~(a) For fiscal year 2026, the percentage is calculated according to the following formula:~~

~~(The district's enrolled ADM for fiscal year 2025 — the district's enrolled ADM for fiscal year 2022) / the district's enrolled ADM for fiscal year 2022 X 100%~~

(b) For fiscal year 2027, the percentage is calculated according to the following formula:

~~(The district's enrolled ADM for fiscal year 2026 — the district's enrolled ADM for fiscal year 2023) / the district's enrolled ADM for fiscal year 2023 X 100%~~

(2) For fiscal year 2026, for a district that has an enrollment change percentage that is five per cent or higher for the fiscal year, the Department shall pay the district an amount equal to the product of the district's enrolled ADM for the fiscal year multiplied by \$225. The Department shall not make a payment for fiscal year 2026 to a district that has an enrollment change percentage for the fiscal year that is less than five per cent.

(3) For fiscal year 2027, for a district that has an enrollment change percentage that is three per cent or higher for the fiscal year, the Department shall pay the district an amount equal to the product of the district's enrolled ADM for the fiscal year multiplied by \$250. The Department shall not make a payment for fiscal year 2027 to a district that has an enrollment change percentage for the fiscal year that is less than three per cent.

(C) For fiscal years 2026 and 2027, the Department shall pay each traditional and joint vocational school district, community school established under Chapter 3314. of the Revised Code, and STEM school established under Chapter 3326. of the Revised Code a base funding supplement that is equal to the product of the district's or school's enrolled ADM for the fiscal year multiplied by either of the following:

(1) For fiscal year 2026, \$27;

(2) For fiscal year 2027, \$40."

In line 5542, after "243.20," insert "265.10, 265.150, 265.190, 265.210, 265.230, 265.237,"

In line 5544, delete "Section" and insert "Sections 265.215, 265.239, 265.450, and"

In line 5545, delete "is" and insert "are"

The question being, "Shall the amendment be agreed to?"

Senator Reineke moved that the amendment be laid on the table.

The question being, "Shall the motion be agreed to?"

A roll call was requested which was properly supported.

The yeas and nays were taken and resulted – yeas 24, nays 9, as follows:

Those who voted in the affirmative were: Senators

Blessing	Brenner	Chavez	Cirino
Cutrona	Gavarone	Huffman	Johnson
Koehler	Landis	Lang	Manchester
Manning	O'Brien	Patton	Reineke
Reynolds	Roegner	Romanchuk	Schaffer
Timken	Wilkin	Wilson	McColley-24

Those who voted in the negative were: Senators

Antonio	Blackshear	Craig	DeMora
Hicks-Hudson	Ingram	Liston	Smith
			Weinstein-9

The amendment was laid on the table.

The question recurred, "Shall the bill, **Sub. H. B. No. 184**, pass?"

The yeas and nays were taken and resulted – yeas 32, nays 1, as follows:

Those who voted in the affirmative were: Senators

Antonio	Blackshear	Blessing	Brenner
Chavez	Cirino	Craig	DeMora
Gavarone	Hicks-Hudson	Huffman	Ingram
Johnson	Koehler	Landis	Lang
Liston	Manchester	Manning	O'Brien
Patton	Reineke	Reynolds	Roegner
Romanchuk	Schaffer	Smith	Timken
Weinstein	Wilkin	Wilson	McColley-32

Senator Cutrona voted in the negative-1.

So the bill passed.

The title was amended as follows:

Add the names: "Antonio, Cirino, Craig, Hicks-Hudson, Huffman, Johnson, Weinstein."

The question being, "Shall the motion be agreed to?"

The motion was agreed to and the title so amended.

H. B. No. 29-Representatives Humphrey, John.

Cosponsors: Representatives Deeter, White, A., McNally, Denson, Rader, Brent, Upchurch, Ray, Brennan, Sigrist, Piccolantonio, Grim, Synenberg, Robinson, Lett, Lawson-Rowe, White, E., Somani, Sims, Brewer, Tims, Hall, D., Jarrells, Baker, Miller, J., Williams, Mohamed, Gross, Russo, Abdullahi, Cockley, Ghanbari, Glassburn, Isaacsohn, Johnson, Jones, Mathews, A., Miller, M., Oelslager, Rogers, Salvo, Sweeney, Thomas, C., Young Senator Brenner.

To enact sections 341.261, 753.321, and 5120.631 of the Revised Code regarding inmates' access to feminine hygiene products and showers by municipal and county correctional facilities and state correctional institutions, was considered the third time.

The question being, "Shall the bill, **H. B. No. 29**, pass?"

The yeas and nays were taken and resulted – yeas 33, nays 0, as follows:

Those who voted in the affirmative were: Senators

Antonio	Blackshear	Blessing	Brenner
Chavez	Cirino	Craig	Cutrona
DeMora	Gavarone	Hicks-Hudson	Huffman
Ingram	Johnson	Koehler	Landis
Lang	Liston	Manchester	Manning
O'Brien	Patton	Reineke	Reynolds
Roegner	Romanchuk	Schaffer	Smith
Timken	Weinstein	Wilkin	Wilson
			McColley-33

So the bill passed.

The title was amended as follows:

Add the names: "Antonio, Blackshear, Cirino, Craig, DeMora, Gavarone, Hicks-Hudson, Ingram, Johnson, Liston, Patton, Reineke, Reynolds, Romanchuk, Smith, Timken, Weinstein."

The question being, “Shall the motion be agreed to?”

The motion was agreed to and the title so amended.

Sub. H. B. No. 246-Representatives Swearingin, Fischer.

Cosponsors: Representatives Williams, Thomas, D., Hall, T., Gross, Johnson, Plummer, Stephens, Abrams, Barhorst, Bird, Brennan, Click, Daniels, Deeter, Demetriou, Denson, Dovilla, Ghanbari, Glassburn, Hall, D., Hiner, Holmes, Hoops, John, King, Kishman, Lampton, LaRe, Lett, Lorenz, Mathews, A., Mathews, T., McClain, McNally, Miller, J., Miller, K., Miller, M., Odioso, Oelslager, Peterson, Richardson, Ritter, Robb Blasdel, Roemer, Salvo, Santucci, Schmidt, Sigrist, Stewart, Sweeney, Synenberg, Thomas, C., Troy, Upchurch, Willis, Young Senators Koehler, Ingram.

To enact sections 4151.01, 4151.02, 4151.03, 4151.04, 4151.05, 4151.06, and 4151.07 of the Revised Code to enact the E-Verify Workforce Integrity Act requiring certain construction industry employers to use E-verify and to sanction specified hiring practices in the industry, was considered the third time.

The question being, "Shall the bill, **Sub. H. B. No. 246**, pass?"

The yeas and nays were taken and resulted – yeas 33, nays 0, as follows:

Those who voted in the affirmative were: Senators

Antonio	Blackshear	Blessing	Brenner
Chavez	Cirino	Craig	Cutrona
DeMora	Gavarone	Hicks-Hudson	Huffman
Ingram	Johnson	Koehler	Landis
Lang	Liston	Manchester	Manning
O'Brien	Patton	Reineke	Reynolds
Roegner	Romanchuk	Schaffer	Smith
Timken	Weinstein	Wilkin	Wilson
			McColley-33

So the bill passed.

The title was amended as follows:

Add the names: "Brenner, Cirino, Cutrona, Gavarone, Hicks-Hudson, Johnson, McColley, Patton, Schaffer, Timken, Wilkin."

The question being, "Shall the motion be agreed to?"

The motion was agreed to and the title so amended.

H. B. No. 440-Representatives Deeter, Stewart.

Cosponsors: Representatives Schmidt, Somani, Baker, Gross, Abrams, Barhorst, Brennan, Brewer, Dovilla, Fowler Arthur, Ghanbari, Glassburn, Hall, D., Hiner, Hoops, Jarrells, Klopfenstein, Lorenz, Miller, J., Miller, M., Newman, Plummer, Ray, Richardson, Robb Blasdel, Rogers, Sigrist, Troy, White, E., Williams, Willis, Young Senators Johnson, Huffman, Ingram.

To amend sections 4723.091, 4723.092, and 4723.28 of the Revised Code to revise the law governing the Board of Nursing and criminal records check results and to declare an emergency, was considered the third time.

The question being, "Shall the section, Section 3, setting forth the emergency features of the bill, stand as a part of the bill?"

The yeas and nays were taken and resulted – yeas 33, nays 0, as follows:

Those who voted in the affirmative were: Senators

Antonio	Blackshear	Blessing	Brenner
Chavez	Cirino	Craig	Cutrona
DeMora	Gavarone	Hicks-Hudson	Huffman
Ingram	Johnson	Koehler	Landis
Lang	Liston	Manchester	Manning
O'Brien	Patton	Reineke	Reynolds
Roegner	Romanchuk	Schaffer	Smith
Timken	Weinstein	Wilkin	Wilson
			McColley-33

So the section, Section 3, setting forth the emergency features of the bill stood as a part of the bill.

The question being, "Shall the bill pass as an emergency measure?"

The yeas and nays were taken and resulted – yeas 33, nays 0, as follows:

Those who voted in the affirmative were: Senators

Antonio	Blackshear	Blessing	Brenner
Chavez	Cirino	Craig	Cutrona
DeMora	Gavarone	Hicks-Hudson	Huffman
Ingram	Johnson	Koehler	Landis
Lang	Liston	Manchester	Manning
O'Brien	Patton	Reineke	Reynolds
Roegner	Romanchuk	Schaffer	Smith
Timken	Weinstein	Wilkin	Wilson
			McColley-33

So the bill having received the required constitutional majority passed as an

emergency measure.

The title was amended as follows:

Add the names: "Cirino, Craig, Gavarone, Lang, Reineke, Timken."

The question being, "Shall the motion be agreed to?"

The motion was agreed to and the title so amended.

Sub. S. B. No. 19-Senator Brenner.

Cosponsors: Senators Ingram, Huffman, Koehler.

To amend sections 3301.0714, 3302.03, 3314.03, 3317.25, 3324.10, and 3326.11; to enact new section 3313.6032 and sections 3302.131, 3302.132, 3313.6034, 3313.6035, 3319.2214, and 3319.2311; and to repeal section 3313.6032 of the Revised Code with regard to academic intervention services at public schools and the establishment of mathematics improvement and intervention plans, was considered the third time.

The question being, "Shall the bill, **Sub. S. B. No. 19**, pass?"

The yeas and nays were taken and resulted – yeas 33, nays 0, as follows:

Those who voted in the affirmative were: Senators

Antonio	Blackshear	Blessing	Brenner
Chavez	Cirino	Craig	Cutrona
DeMora	Gavarone	Hicks-Hudson	Huffman
Ingram	Johnson	Koehler	Landis
Lang	Liston	Manchester	Manning
O'Brien	Patton	Reineke	Reynolds
Roegner	Romanchuk	Schaffer	Smith
Timken	Weinstein	Wilkin	Wilson
			McColley-33

So the bill passed.

The title was amended as follows:

Add the names: "Chavez, Cirino, Gavarone, Johnson, Lang, Patton, Reineke, Reynolds, Roegner, Romanchuk, Schaffer, Timken, Wilkin."

The question being, "Shall the motion be agreed to?"

The motion was agreed to and the title so amended.

Sub. S. B. No. 34-Senator Johnson.

Cosponsors: Senators Huffman, Cirino, Schaffer, Roegner, Cutrona, Romanchuk, Lang, Brenner.

To amend sections 3314.03, 3326.11, and 3328.24 and to enact section 3313.802 of the Revised Code to enact the Display of Founding Documents of Historic Significance Act regarding the display of certain historical documents in public schools, was considered the third time.

The question being, "Shall the bill, **Sub. S. B. No. 34**, pass?"

Senator Ingram moved to amend as follows:

In line 21, delete "The Ten Commandments:"

In line 22, delete "(f)"

In line 23, delete "(g)" and insert "(f)"

In line 24, delete "(h)" and insert "(g)"

In line 25, delete "(i)" and insert "(h)"

The question being, "Shall the amendment be agreed to?"

Senator Reineke moved that the amendment be laid on the table.

The question being, "Shall the motion be agreed to?"

A roll call was requested which was properly supported.

The yeas and nays were taken and resulted – yeas 24, nays 9, as follows:

Those who voted in the affirmative were: Senators

Blessing	Brenner	Chavez	Cirino
Cutrona	Gavarone	Huffman	Johnson
Koehler	Landis	Lang	Manchester
Manning	O'Brien	Patton	Reineke
Reynolds	Roegner	Romanchuk	Schaffer
Timken	Wilkin	Wilson	McColley-24

Those who voted in the negative were: Senators

Antonio	Blackshear	Craig	DeMora
Hicks-Hudson	Ingram	Liston	Smith
			Weinstein-9

The amendment was laid on the table.

The question recurred, "Shall the bill, **Sub. S. B. No. 34**, pass?"

The yeas and nays were taken and resulted – yeas 23, nays 10, as follows:

Those who voted in the affirmative were: Senators

Blessing	Brenner	Chavez	Cirino
Cutrona	Gavarone	Huffman	Johnson
Koehler	Landis	Lang	Manchester
O'Brien	Patton	Reineke	Reynolds
Roegner	Romanchuk	Schaffer	Timken
Wilkin	Wilson		McColley-23

Those who voted in the negative were: Senators

Antonio	Blackshear	Craig	DeMora
Hicks-Hudson	Ingram	Liston	Manning
Smith			Weinstein-10

So the bill passed.

The title was amended as follows:

Add the names: "Gavarone, Koehler, O'Brien, Reynolds, Wilson."

The question being, "Shall the motion be agreed to?"

The motion was agreed to and the title so amended.

MOTIONS

On the motion of Senator Reineke, the Senate recessed until 7:20 p.m.
The Senate met pursuant to the recess.

BILLS FOR THIRD CONSIDERATION

S. B. No. 111-Senators Craig, Johnson.
Cosponsors: Senators Romanchuk, DeMora, Antonio, Timken, Brenner.
To enact section 5.2322 of the Revised Code to designate October 4th as "Henrietta Lacks Day," was considered the third time.
The question being, "Shall the bill, **S. B. No. 111**, pass?"
The yeas and nays were taken and resulted – yeas 33, nays 0, as follows:
Those who voted in the affirmative were: Senators

Antonio	Blackshear	Blessing	Brenner
Chavez	Cirino	Craig	Cutrona
DeMora	Gavarone	Hicks-Hudson	Huffman
Ingram	Johnson	Koehler	Landis
Lang	Liston	Manchester	Manning
O'Brien	Patton	Reineke	Reynolds
Roegner	Romanchuk	Schaffer	Smith
Timken	Weinstein	Wilkin	Wilson
			McColley-33

So the bill passed.
The title was amended as follows:
Add the names: "Cirino, Gavarone, Hicks-Hudson, Ingram, Landis, Lang, Liston, Patton, Reineke, Reynolds, Roegner, Schaffer, Smith, Weinstein, Wilkin."

The question being, "Shall the motion be agreed to?"
The motion was agreed to and the title so amended.
Sub. S. B. No. 219-Senator Landis.
Cosponsor: Senator Schaffer.

To amend sections 155.33, 155.34, 1503.35, 1509.01, 1509.02, 1509.03, 1509.06, 1509.07, 1509.071, 1509.13, 1509.22, 1509.221, 1509.23, 1509.28, 1509.31, 1509.36, 2305.041, 5577.02, and 5727.02 and to enact section 131.52 of the Revised Code and to amend Section 343.30 of H.B. 96 of the 136th General Assembly to make changes to the law governing oil and gas wells and to address federal mineral royalty payments, was considered the third time.

The question being, "Shall the bill, **Sub. S. B. No. 219**, pass?"

The yeas and nays were taken and resulted – yeas 25, nays 8, as follows:

Those who voted in the affirmative were: Senators

Blessing	Brenner	Chavez	Cirino
Cutrona	Gavarone	Huffman	Ingram
Johnson	Koehler	Landis	Lang
Manchester	Manning	O'Brien	Patton
Reineke	Reynolds	Roegner	Romanchuk
Schaffer	Timken	Wilkin	Wilson
			McColley-25

Senators Antonio, Blackshear, Craig, DeMora, Hicks-Hudson, Liston, Smith, and Weinstein voted in the negative-8.

So the bill passed.

The title was amended as follows:

Add the names: "Brenner, Chavez, Cirino, Johnson, Lang, O'Brien, Patton, Reineke, Roegner, Romanchuk, Timken, Wilkin."

The question being, "Shall the motion be agreed to?"

The motion was agreed to and the title so amended.

Am. S. B. No. 247-Senator DeMora.

Cosponsors: Senators Timken, Blessing, Blackshear, Smith, Liston, Weinstein, Wilkin, Brenner, Johnson.

To amend section 5.05 and to enact section 5.083 of the Revised Code to designate the buckeye as the state candy of Ohio, and to correct the Latin name of the Buckeye, the state tree, was considered the third time.

The question being, "Shall the bill, **Am. S. B. No. 247**, pass?"

The yeas and nays were taken and resulted – yeas 32, nays 1, as follows:

Those who voted in the affirmative were: Senators

Antonio	Blackshear	Blessing	Brenner
Chavez	Cirino	Craig	DeMora
Gavarone	Hicks-Hudson	Huffman	Ingram
Johnson	Koehler	Landis	Lang
Liston	Manchester	Manning	O'Brien
Patton	Reineke	Reynolds	Roegner
Romanchuk	Schaffer	Smith	Timken
Weinstein	Wilkin	Wilson	McColley-32

Senator Cutrona voted in the negative-1.

So the bill passed.

The title was amended as follows:

Add the names: "Antonio, Craig, Gavarone, Hicks-Hudson, Ingram, Manning, Patton, Reynolds, Roegner, Schaffer, Wilson."

The question being, "Shall the motion be agreed to?"

The motion was agreed to and the title so amended.

S. B. No. 253-Senators Craig, Reynolds.

Cosponsors: Senators Smith, DeMora, Weinstein, Schaffer, Patton, Johnson.

To enact section 5.213 of the Revised Code to designate February 20th as "Black Ohioan Civil War Medal of Honor Recipient Day," was considered the third time.

The question being, "Shall the bill, **S. B. No. 253**, pass?"

The yeas and nays were taken and resulted – yeas 33, nays 0, as follows:

Those who voted in the affirmative were: Senators

Antonio	Blackshear	Blessing	Brenner
Chavez	Cirino	Craig	Cutrona
DeMora	Gavarone	Hicks-Hudson	Huffman
Ingram	Johnson	Koehler	Landis
Lang	Liston	Manchester	Manning
O'Brien	Patton	Reineke	Reynolds
Roegner	Romanchuk	Schaffer	Smith
Timken	Weinstein	Wilkin	Wilson
			McColley-33

So the bill passed.

The title was amended as follows:

Add the names: "Antonio, Blackshear, Blessing, Brenner, Gavarone, Hicks-Hudson, Ingram, Koehler, Landis, Lang, Liston, Reineke, Roegner, Romanchuk, Timken, Wilkin."

The question being, "Shall the motion be agreed to?"

The motion was agreed to and the title so amended.

Sub. S. B. No. 273-Senator Koehler.

Cosponsor: Senator Johnson.

To enact section 2923.26 of the Revised Code to enact the Keep Them Safe Act to provide guidelines and civil immunity for the voluntary storage of firearms, was considered the third time.

The question being, "Shall the bill, **Sub. S. B. No. 273**, pass?"

The yeas and nays were taken and resulted – yeas 33, nays 0, as follows:

Those who voted in the affirmative were: Senators

Antonio	Blackshear	Blessing	Brenner
Chavez	Cirino	Craig	Cutrona
DeMora	Gavarone	Hicks-Hudson	Huffman
Ingram	Johnson	Koehler	Landis
Lang	Liston	Manchester	Manning
O'Brien	Patton	Reineke	Reynolds
Roegner	Romanchuk	Schaffer	Smith
Timken	Weinstein	Wilkin	Wilson
			McColley-33

So the bill passed.

The title was amended as follows:

Add the names: "Antonio, Blessing, Brenner, Cirino, Craig, DeMora, Gavarone, Hicks-Hudson, Huffman, Lang, Manning, Patton, Reineke, Reynolds, Roegner, Romanchuk, Schaffer, Timken, Weinstein."

The question being, "Shall the motion be agreed to?"

The motion was agreed to and the title so amended.

MOTIONS

On the motion of Senator Reineke, the Senate recessed until 8:30 p.m.

The Senate met pursuant to the recess.

Message from the House of Representatives

Mr. President:

I am directed to inform you that the House of Representatives has concurred in the passage of the following bill:

Sub. S. B. No. 293 -Senators Gavarone, Brenner

Cosponsors: Senators Cirino, Cutrona, O'Brien, Reynolds, Roegner, Timken, Wilkin, Wilson

Representatives Bird, John, Abrams, Click, Creech, Daniels, Deeter, Dovilla, Fischer, Gross, Hall, T., Holmes, King, Mathews, A., Mathews, T., McClain, Miller, M., Newman, Odioso, Peterson, Plummer, Ray, Richardson, Robb Blasdel, Roemer, Stewart, Thomas, D., Williams, Willis, Young

To amend sections 3501.01, 3503.13, 3503.151, 3503.152, 3503.18, 3503.19, 3503.21, 3505.18, 3505.181, 3505.182, 3505.183, 3505.20, 3509.05, and 3517.14 and to enact section 3503.201 of the Revised Code to modify the law governing voter roll maintenance, provisional voting, the return of absent voter's ballots, and the membership of the Ohio Election Integrity Commission.

As a substitute bill, in which the concurrence of the Senate is requested.

Attest:

Bradley J. Young,
Clerk.

Senator Reineke moved that the amendments of the House of Representatives to **Sub. S. B. No. 293**-Senators Gavarone, Brenner, be

brought up for consideration.

The question being, "Shall the motion be agreed to?"

The motion was agreed to.

The question being, "Shall the Senate concur in the amendments of the House of Representatives?"

The yeas and nays were taken and resulted – yeas 23, nays 10, as follows:

Those who voted in the affirmative were: Senators

Brenner	Chavez	Cirino	Cutrona
Gavarone	Huffman	Johnson	Koehler
Landis	Lang	Manchester	Manning
O'Brien	Patton	Reineke	Reynolds
Roegner	Romanchuk	Schaffer	Timken
Wilkin	Wilson		McColley-23

Those who voted in the negative were: Senators

Antonio	Blackshear	Blessing	Craig
DeMora	Hicks-Hudson	Ingram	Liston
Smith			Weinstein-10

So the Senate concurred in the amendments of the House of Representatives.

Message from the House of Representatives

Mr. President:

I am directed to inform you that the House of Representatives has concurred in the passage of the following bill:

Sub. S. B. No. 217 -Senator Landis

Cosponsors: Senators Blackshear, Cirino, DeMora, Hicks-Hudson, Ingram, Johnson, O'Brien, Reineke, Timken, Weinstein
Representatives Brennan, Brewer, Brownlee, Hoops, Lorenz, Mathews, A., Mathews, T., Salvo, Sigrist, Stewart, White, A., Willis, Young

To authorize the conveyance of state-owned land.

As a substitute bill, in which the concurrence of the Senate is requested.

Attest:

Bradley J. Young,
Clerk.

Senator Reineke moved that the amendments of the House of Representatives to **Sub. S. B. No. 217**-Senator Landis, be brought up for consideration.

The question being, "Shall the motion be agreed to?"

The motion was agreed to.

The question being, "Shall the Senate concur in the amendments of the House of Representatives?"

The yeas and nays were taken and resulted – yeas 33, nays 0, as follows:

Those who voted in the affirmative were: Senators

Antonio	Blackshear	Blessing	Brenner
Chavez	Cirino	Craig	Cutrona
DeMora	Gavarone	Hicks-Hudson	Huffman
Ingram	Johnson	Koehler	Landis
Lang	Liston	Manchester	Manning
O'Brien	Patton	Reineke	Reynolds
Roegner	Romanchuk	Schaffer	Smith
Timken	Weinstein	Wilkin	Wilson
			McColley-33

So the Senate concurred in the amendments of the House of Representatives.

OFFERING OF RESOLUTIONS

Pursuant to Senate Rule No. 55, the following resolutions were offered:

S. R. No. 239 - Senators McColley, Antonio.

Cosponsors: Senators Blackshear, Blessing, Brenner, Chavez, Cirino, Craig, Cutrona, DeMora, Gavarone, Hicks-Hudson, Huffman, Ingram, Johnson, Koehler, Landis, Lang, Liston, Manchester, Manning, O'Brien, Patton, Reineke, Reynolds, Roegner, Romanchuk, Schaffer, Smith, Timken, Weinstein, Wilkin, Wilson.

Honoring Jim Kelly for his stalwart service to the Legislative Service Commission.

S. R. No. 240 - Senator Blackshear.

Honoring the Oakwood High School girls cross country team on winning the 2025 Division III State Championship.

The question being, "Shall the resolutions listed under the President's prerogative be adopted?"

So the resolutions were adopted.

COMMUNICATIONS FROM THE GOVERNOR

The President handed down the following messages from the Governor which were read by the Clerk:

**STATE OF OHIO
EXECUTIVE DEPARTMENT
OFFICE OF THE GOVERNOR
COLUMBUS**

I, Mike DeWine, Governor of the State of Ohio, do hereby appoint, Scott R. Partika, from Fairfield County, Ohio, as the Director of the Department of Medicaid for a term beginning November 5, 2025 and continuing at the pleasure of the Governor.

IN WITNESS WHEREOF, I have hereunto subscribed my name and caused the Great Seal of the State of Ohio to be affixed, at Columbus, this 5th day of November in the year of our Lord, Two Thousand and Twenty-Five.

[Seal]

Mike DeWine,
Governor.

Said appointment was referred to the committee on Rules and Reference.

On the motion of Senator Reineke, the Senate adjourned until Tuesday, November 25, 2025 at 9:30 a.m.

Attest:

VINCENT L. KEERAN,
Clerk.