

As Introduced

136th General Assembly

Regular Session

2025-2026

H. B. No. 1020

Representative Isaacsohn

Cosponsors: Representatives Brownlee, Robinson, Miller, J., Piccolantonio, Grim, Baker, Abdullahi, Bryant Bailey, Somani, Mohamed, Russo, Sigrist, Synenberg, Cockley, Sweeney, Lett, Sims, Upchurch, Tims, Troy, Lawson-Rowe, Hall, D., Humphrey, Brewer, McNally, Jarrells

To amend sections 122.09, 123.28, 123.281, 169.08,	1
323.152, 718.13, 4503.065, 5735.50, and 5735.99	2
and to repeal sections 123.282, 123.283, and	3
169.081 of the Revised Code and to repeal	4
Section 229.40 of H.B. 96 of the 136th General	5
Assembly as subsequently amended to temporarily	6
suspend the motor fuel tax, to repeal the law	7
requiring the escheatment of unclaimed funds to	8
the state and the funding of the Brook Park	9
project and major sports facilities projects, to	10
create an electric bill credit, to increase the	11
homestead exemption amount and income limit, to	12
make an appropriation, and to declare an	13
emergency.	14

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

Section 1. That sections 122.09, 123.28, 123.281, 169.08,	15
323.152, 718.13, 4503.065, 5735.50, and 5735.99 of the Revised	16
Code be amended to read as follows:	17

Sec. 122.09. (A) As used in this section:	18
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(1) "Development costs" means all expenditures paid or 19
incurred by the property owner in completing a certified 20
transformational mixed use development project including 21
acquisition costs and all costs incurred before the project is 22
certified by the director of development. 23

(2) "Eligible expenditures" means certain expenditures 24
paid or incurred by the property owner in completing a certified 25
transformational mixed use development project after the project 26
is certified by the director of development, including 27
architectural or engineering fees, due diligence costs, hard and 28
soft construction costs, paid or incurred in connection with the 29
project and architectural and engineering fees and due diligence 30
costs incurred before the date the project is certified by the 31
director of development under division (C) of this section. 32

(3) "Property owner" means a person or persons holding a 33
fee simple or leasehold interest in real property, including 34
interests in real property acquired through a capital lease 35
arrangement, and a person or persons in contract to acquire real 36
property with the only remaining contractual contingency being 37
receipt of an award under this section. "Owner" does not include 38
the state or a state agency, or any political subdivision as 39
defined in section 9.23 of the Revised Code. For the purpose of 40
this division, "fee simple interest," "leasehold interest," and 41
"capital lease" shall be construed in accordance with generally 42
accepted accounting principles. 43

(4) "Transformational mixed use development" means a 44
project that consists of eligible expenditures for new 45
construction or the redevelopment, rehabilitation, expansion, or 46
other improvement of vacant buildings or structures, or a 47
combination of the foregoing, and that, inclusively: 48

(a) Will have a transformational economic impact on the project site;	49 50
(b) Integrates at least two of the following uses into one mixed use development:	51 52
(i) Office;	53
(ii) Residential;	54
(iii) Retail, which may include restaurant space;	55
(iv) Hotel and hospitality;	56
(v) Recreation.	57
(c) Satisfies one of the following criteria:	58
(i) If the project site is located within ten miles of a major city, the project includes at least one new or previously vacant building that is fifteen or more stories in height or has a floor area of at least three hundred fifty thousand square feet, or after completion will be the site of employment accounting for at least five million dollars in annual payroll, or includes two or more buildings that are connected to each other, are located on the same parcel or on contiguous parcels, and that collectively have a floor area of at least three hundred fifty thousand square feet;	59 60 61 62 63 64 65 66 67 68
(ii) If the project site is not located within ten miles of a major city, the project includes at least one new or previously vacant building that is two or more stories in height or has a floor area of at least seventy-five thousand square feet or two or more new buildings that are located on the same parcel or on contiguous parcels and that collectively have a floor area of at least seventy-five thousand square feet.	69 70 71 72 73 74 75

~~A "transformational mixed use development" does not~~ 76
~~include a project located wholly or partially in a~~ 77
~~transformational major sports facility mixed use project~~ 78
~~district as defined in section 123.28 of the Revised Code.~~ 79

(5) "Increase in tax collections" means the difference, if 80
positive, of the amount of state and local taxes estimated to be 81
derived from economic activity occurring within the project 82
site, but excluding any other phases of the development project 83
for developments completed in phases, during the completion 84
period minus the amount of such taxes that are estimated to be 85
derived from such economic activity in that site during the same 86
period if the transformational mixed use development project 87
were not certified by the director of development and completed. 88

(6) "Completion period" means the time period beginning on 89
the day after a transformational mixed use development project 90
is certified by the director of development and ending on the 91
fifth anniversary of the day the project is completed. 92

(7) "Contribute capital" means to invest, loan, or donate 93
cash in exchange for an equity interest in an asset, or a debt 94
instrument. 95

(8) "Major city" means a municipal corporation that has a 96
population greater than one hundred thousand. 97

(9) "Project site" means the land, and improvements 98
thereon, upon which a transformational mixed use development 99
will be constructed, which consists of a single parcel or 100
multiple parcels that are contiguous with one another, including 101
parcels separated only by a publicly dedicated road. 102

(B) The property owner of one or more parcels of land in 103
this state within which a transformational mixed use development 104

project is planned may apply to the director of development for 105
certification of the development project and preliminary 106
approval of a tax credit in an amount up to ten per cent of the 107
estimated eligible expenditures. Each application shall be filed 108
in the form and manner prescribed by the director and shall, at 109
minimum, include a development plan comprised of all of the 110
following information: 111

(1) The location of the project site and an indication of 112
whether it is located within ten miles of a major city; 113

(2) A detailed description of the proposed 114
transformational mixed use development project including site 115
plans, elevations, construction drawings, architectural 116
renderings, or other means sufficient to convey the appearance, 117
size, purposes, capacity, and scope of the project; 118

(3) A viable project budget supported by construction hard 119
cost estimates, organized by line item, that estimates the 120
development costs and eligible expenditures that have been or 121
will be incurred in the completion of the project; 122

(4) A viable financial plan showing both (a) at least 123
fifty-one per cent of the needed funding secured, as evidenced 124
by commitment letters, letters of intent, or terms sheets and 125
third party equity verification, and (b) a strategy for 126
obtaining any needed but not yet secured funding; 127

(5) An estimated schedule for the progression and 128
completion of the project; 129

(6) An assessment of the projected newly created economic 130
impact of and from the project based upon the projected increase 131
in tax collections during the completion period at the project 132
site, excluding economic activity existing at the time of or 133

before certification of the development project and preliminary 134
approval of a tax credit, prepared by an economic impact 135
consultant with experience performing economic impact studies in 136
Ohio and reviewed by an independent third party reviewer 137
retained by the director of development to ensure accuracy, 138
uniformity, consistency, and fairness; 139

(7) Evidence that the increase in tax collections during 140
the completion period will exceed ten per cent of the estimated 141
eligible expenditures reported under division (B) (3) of this 142
section; 143

(8) The portion of any tax credit issued that the 144
applicant would like issued to the property owner or to an 145
insurance company, financial institution, or other person based 146
upon capital contributions that have been made or will be made 147
to the project; 148

(9) Evidence that, but for the applicant's receipt of the 149
credit, the project will not be completed. If any portion of the 150
project the applicant seeks certification and preliminary 151
approval for has commenced construction, excluding brownfield 152
remediation and demolition, or the project has closed on 153
construction financing, this division's standard is not met and 154
the project is not eligible for certification and preliminary 155
approval. 156

(C) (1) In determining whether to certify a project that is 157
the subject of an application submitted under division (B) of 158
this section, the director of development shall consider the 159
potential impact of the transformational mixed use development 160
on the project site in terms of architecture, accessibility to 161
pedestrians, retail entertainment and dining sales, job 162
creation, and revenue from sales, income, lodging, and property 163

taxes. The director shall not certify a project unless it 164
satisfies the following conditions: 165

(a) The project qualifies as a transformational mixed use 166
development project and satisfies all other criteria prescribed 167
by this section or by rule of the director; 168

(b) The estimated increase in tax collections from the 169
project site during the completion period exceeds ten per cent 170
of the estimated eligible expenditures for the project reported 171
under division (B) (3) of this section; 172

(c) The applicant will not be able to (i) close on 173
construction financing, (ii) commence construction, excluding 174
any brownfield remediation or demolition that may have already 175
been performed, and (iii) complete the project unless the 176
applicant receives the credit; 177

(d) If the project site is located within ten miles of a 178
major city, the estimated eligible expenditures to complete the 179
project exceed fifty million dollars. 180

In making a determination of whether or not to approve an 181
application, the director may conduct an interview of the 182
applicant. 183

(2) If the director of development approves an 184
application, the director shall issue a statement certifying the 185
associated transformational mixed use development project and 186
preliminarily approving a tax credit. The statement shall 187
stipulate that issuance of a tax credit certificate is 188
contingent upon completion of the transformational mixed use 189
development project as described in the development plan for the 190
project. The statement shall specify the estimated amount of the 191
tax credit preliminarily approved and the amount of credit 192

preliminarily approved for each person identified in the 193
application pursuant to division (B)(8) of this section, but 194
state that the amount of the credit is dependent upon 195
determination of the actual eligible expenditures attributed to 196
the project. 197

The amount of the credit shall not exceed the amount 198
applied for in the application approved by the director. 199

(3) The total estimated amount of the tax credit shall 200
equal up to ten per cent of the estimated eligible expenditures 201
for the project as reported in the project development plan 202
pursuant to division (B) of this section. The estimated credit 203
amounts may be reduced by the director of development as a 204
condition of certifying the project if such a reduction is 205
necessary to comply with the limitations on the amount of 206
credits that may be preliminarily approved as prescribed by 207
division (C)(5) of this section. The estimated credit amounts 208
shall not be adjusted after the statement described in division 209
(C)(2) of this section has been issued, except as provided by 210
division (G) of this section. 211

(4) If the director of development denies an application, 212
the director shall notify the applicant of the reason or reasons 213
for such determination. The director's determination is final, 214
but an applicant may revise and resubmit a previously denied 215
application in a future year. 216

(5)(a) The director of development may not preliminarily 217
approve more than one hundred twenty-five million dollars of new 218
estimated tax credits in each of fiscal years 2026 and 2027. The 219
director shall not preliminarily approve any dollar amount of 220
new estimated tax credits under this section in any fiscal year 221
after fiscal year 2027 unless specifically authorized by an act 222

of the general assembly. 223

Tax credits preliminarily approved under this section in 224
preceding fiscal years and for which preliminary approval was 225
rescinded in the fiscal year immediately preceding the current 226
fiscal year shall be available for preliminary approval under 227
this section in the current fiscal year. Credit amounts 228
available due to such rescission do not apply towards the one 229
hundred twenty-five million dollar limit prescribed in this 230
division. 231

(b) Except as provided in division (C) (6) of this section, 232
not more than eighty-five million dollars of estimated new tax 233
credits, plus an amount equal to two-thirds of any credits for 234
which preliminary approval was rescinded in the preceding fiscal 235
year, may be preliminarily approved in connection with projects 236
that are located within ten miles of a major city in the current 237
fiscal year. 238

(c) Not more than twenty million dollars of estimated tax 239
credits may be preliminarily approved in connection with the 240
same transformational mixed use development project. 241

(6) If, for the current fiscal year, the dollar amount of 242
tax credits applied for under division (B) of this section in 243
connection with projects that are not located within ten miles 244
of a major city exceeds forty million dollars, plus an amount 245
equal to one-third of any credits for which preliminary approval 246
was rescinded in the preceding fiscal year, the director of 247
development shall rank those applications and certify and 248
preliminarily approve tax credits for the associated projects in 249
order, pursuant to division (C) (7) of this section. If the 250
dollar amount of tax credits applied for under division (B) of 251
this section in connection with such projects is less than that 252

amount, the difference shall be available for projects within 253
ten miles of a major city. 254

If, for the current fiscal year, the dollar amount of tax 255
credits applied for in connection with projects located within 256
ten miles of a major city exceeds eighty-five million dollars, 257
plus an amount equal to two-thirds of any credits for which 258
preliminary approval was rescinded in the previous fiscal year 259
and the amount of funds initially reserved for projects more 260
than ten miles from a major city but unawarded to such projects, 261
the director shall rank those applications and certify the 262
associated projects in order, pursuant to division (C)(7) of 263
this section. 264

(7) When ranking is required under division (C)(6) of this 265
section, the director of development shall compare applicant 266
projects that are within ten miles of a major city to other 267
applicant projects that are within ten miles of a major city, 268
and the director shall compare applicant projects that are more 269
than ten miles outside of a major city with other applicant 270
projects that are more than ten miles outside of a major city. 271
The director shall apply a point value to applications according 272
to the following criteria: 273

(a) Up to ten points based on comparative measurement of 274
physical scope of the projects as measured by gross square 275
footage of vertical improvements including new construction and 276
renovated space. The largest project in terms of physical scope 277
shall receive ten points and the remaining projects shall 278
receive points based on a percentage basis in proportion to each 279
project's relative size as compared to the largest project in 280
that location category, by gross square footage. 281

(b) Up to five points based on a comparative measurement 282

of the density of the new project as measured by a building to 283
land ratio using the gross square footage of new construction 284
and renovated space and the gross land square footage of the 285
project parcels excluding submerged land. The highest ratio in 286
terms of building to land ratio shall receive five points and 287
the remaining projects shall receive points based on a 288
percentage basis in proportion to each project's relative ratio 289
as compared to the highest project ratio. 290

(c) Up to ten points based on an evaluation of the 291
distribution of project end uses, with preference given to 292
projects with greater variety and distribution of uses; 293

(d) Up to fourteen points based on the project's receipt 294
of necessary government approvals and local support, available 295
as follows: 296

(i) Two points for zoning approval or evidence, in the 297
form of a letter from the governmental body with jurisdiction 298
over the zoning of the project site, that the project site 299
already has the necessary zoning for the project; 300

(ii) Two points for planning commission approval or 301
evidence that planning commission approval is not required; 302

(iii) Two points available for existing utility 303
connections or commitments to establish utility connections 304
including water, sewer, sanitary storm, and electric documented 305
by utility service letters; 306

(iv) Two points for an approved and executed development 307
agreement with each municipal corporation or township in which 308
the development project is proposed; 309

(v) Two points for approved construction drawings and 310
issuance of construction permits for the entirety of the scope 311

of work set forth in the application; 312

(vi) Up to two points available for letters in support of 313
the project and the application. One point is available for a 314
letter in support of the project and the application from the 315
mayor, city manager, or other chief executive of each municipal 316
corporation or township, and one point is available for a letter 317
in support of the project and the application from the chief 318
executive of each county, where the development project is to be 319
located. 320

(vii) Two points available for documented financial 321
support for the project from each municipal corporation or 322
township in which the project is located, which may include tax 323
increment financing or creation of a community reinvestment area 324
under section 3735.66 of the Revised Code. 325

(e) Up to ten points based on the committed funding 326
sources as a percentage of total development costs. A project 327
that has funding commitments for all projected development costs 328
shall receive ten points, and projects with funding commitments 329
for less than all projected development costs shall receive a 330
number of points based on the relative amount of committed 331
funding compared to total development costs of the given 332
project. 333

The funding commitments may take into account the 334
monetized value of the certificate applied for under this 335
section so long as the applicant provides a letter of intent or 336
commitment to purchase that certificate if issued. Letters of 337
intent or loan commitments are required to earn points for any 338
financing that is a funding source in this category and any such 339
letter of intent or loan commitment may be subject to the 340
receipt of an award under this section. 341

(f) Up to five points based on purchase or lease 342
commitments from end users for the space created by the project. 343
Projects that have received commitments for all space shall 344
receive five points, and projects with less than all end users 345
committed shall be allocated points based on the relative square 346
footage of committed space compared to total project square 347
footage. 348

(g) Up to ten points for projects in areas of higher 349
relative walkability as measured by the United States 350
environmental protection agency's walkability index for the 351
project's census tract with projects in areas designated as the 352
highest level of walkability receiving ten points and projects 353
in areas with lower levels of walkability receiving proportional 354
points; 355

(h) Up to five points based on a comparative measurement 356
of total retail, entertainment, and dining sales to be generated 357
by the project. Projects generating the largest return on 358
investment shall receive five points, and the remaining projects 359
shall be allocated points based on relative return on investment 360
in comparison to the highest scoring project in this category. 361

(i) Up to five points based on a comparative measurement 362
of the total new payroll to be generated by the project. 363
Projects generating the largest return on investment shall 364
receive five points, and remaining projects shall be allocated 365
points based on relative return on investment in comparison to 366
the highest scoring project in this category. 367

(j) Up to twenty points based on a comparative measurement 368
of the total sales, income, lodging, and property taxes to be 369
generated by the project. Projects generating the largest return 370
on investment shall receive twenty points, and remaining 371

projects shall be allocated points based on relative return on 372
investment in comparison to the highest scoring project in this 373
category. 374

(k) Up to six points for community impacts, available as 375
follows: 376

(i) Two points for evidence that the project supports the 377
vision and goals stated in the local master plan or other 378
economic development strategy adopted by the local jurisdiction; 379

(ii) Two points for the projects that provide community 380
gathering, event, park, or other similar space open to the 381
public. Projects that incorporate public space that accounts for 382
ten per cent or more public space relative to the total square 383
footage of all project end uses will receive two points. 384
Projects that incorporate public space that accounts for less 385
than ten per cent but greater than zero per cent public space 386
relative to the total square footage of all project end uses 387
will receive one point. 388

(iii) Two points for projects that include remediation of 389
a brownfield or the rehabilitation of a building or structure 390
that is one hundred per cent vacant for the twelve months 391
immediately preceding the date of application. As used in this 392
division "brownfield" has the same meaning as in section 393
122.6511 of the Revised Code. 394

(8) When calculating the economic impact of a project 395
previously completed and future phases of a phased development 396
are not permitted to be included in the economic impact analysis 397
or scoring. 398

(D) Within twelve months of the date a project is 399
certified, the property owner shall provide the director of 400

development with an updated schedule for the progression and 401
completion of the project and documentation sufficient to 402
demonstrate that construction of the project has begun. If the 403
property owner does not provide the schedule and documentation 404
or if construction of the project has not begun within the time 405
prescribed by this division, the director shall rescind 406
certification of the project and send notice of the rescission 407
to the property owner. A property owner that receives notice of 408
rescission may submit a new application concerning the same 409
project under division (B) of this section. 410

(E) An applicant that is preliminarily approved for a tax 411
credit under this section may sell or transfer the rights to all 412
or a portion of that credit to one or more persons. The 413
applicant shall notify the director of development upon selling 414
or transferring the rights to the credit. The notice shall 415
identify the person or persons to which the credit was sold or 416
transferred and the credit amount sold or transferred to each 417
such person. A credit may be divided among multiple purchasers 418
through more than one transaction and any person to whom the 419
right to claim all or a portion of a credit was transferred may 420
transfer that right, in whole or in part, to another person. 421

(F) (1) The property owner shall notify the director of 422
development upon completion of a certified transformational 423
mixed use development project. The notification shall include a 424
report prepared by a third-party certified public accountant 425
that contains a detailed accounting of the actual development 426
costs and eligible expenditures attributed to the project. 427

(2) Upon receiving such a notice, the director of 428
development shall issue a tax credit certificate to each 429
applicant, or other person identified in the application 430

pursuant to division (B)(8) of this section, that is 431
preliminarily approved for a credit associated with the project. 432

(G) The value of the tax credit certificates issued in 433
connection with the transformational mixed use development 434
project shall be computed as the lesser of the amount 435
preliminarily approved for the tax credit or ten per cent of the 436
actual eligible expenditures attributed to the project. 437

(H) The aggregate value of all tax credit certificates 438
issued under this section for the same transformational mixed 439
use development project shall not exceed (1) ten per cent of the 440
actual eligible expenditures of that project or (2) the 441
estimated credit amount preliminarily approved by the director 442
of development in connection with the project. 443

(I) Issuance of a tax credit certificate under this 444
section does not represent a verification or certification by 445
the director of development of the actual eligible expenditures 446
of the project. Such amounts are subject to inspection and 447
examination by other state agencies. 448

(J) Upon the issuance of a tax credit certificate under 449
this section, the director of development shall certify to the 450
superintendent of insurance and the tax commissioner (1) the 451
name of each person that was issued a tax credit certificate, 452
(2) whether a person acquired the rights to the tax credit 453
certificate from the property owner, (3) the credit amount shown 454
on each tax credit certificate, and (4) any other information 455
required by the rules adopted under this section. A person that 456
holds the rights to a tax credit certificate issued under this 457
section may claim a tax credit under section 5725.35, 5726.62, 458
5729.18, or 5747.87 of the Revised Code, subject to any 459
limitations in those sections. 460

(K) The director of development shall publish information 461
about each transformational mixed use development on the web 462
site of the department of development not later than the first 463
day of August following certification of the project. The 464
director shall update the published information annually until 465
the project is complete and the credit or credits are fully 466
claimed. The published information shall include all of the 467
following: 468

(1) The location of the transformational mixed use 469
development and the name by which it is known; 470

(2) The estimated schedule for progression and completion 471
of the project included in the development plan pursuant to 472
division (B) (4) of this section; 473

(3) The assessment of the projected economic impact of the 474
project included in the development plan pursuant to division 475
(B) (5) of this section; 476

(4) The evidence supporting the estimated increase in tax 477
collections included in the development plan pursuant to 478
division (B) (6) of this section, except that the director may 479
omit any proprietary or sensitive information included in such 480
evidence; 481

(5) The estimated eligible expenditures that have been or 482
will be incurred in completion of the project; 483

(6) A copy of each report submitted to the director of 484
development by the applicant under division (D) of this section. 485

(L) The director of development, in accordance with 486
Chapter 119. of the Revised Code, shall adopt rules that 487
establish all of the following: 488

(1) Forms and procedures by which applicants may apply for 489
a transformational mixed use development tax credit, and any 490
deadlines for applying; 491

(2) Criteria and procedures for reviewing, evaluating, 492
ranking, and approving applications within the limitations 493
prescribed by this section, including rules prescribing the 494
timing and frequency by which the director of development must 495
rank applications and preliminarily approve tax credits under 496
division (C) of this section; 497

(3) Eligibility requirements for obtaining a tax credit 498
certificate under this section; 499

(4) The form of the tax credit certificate; 500

(5) Reporting requirements and monitoring procedures; 501

(6) Procedures for computing the increase in tax 502
collections within the project site; 503

(7) Any other rules necessary to implement and administer 504
this section. 505

Sec. 123.28. As used in this section and in ~~sections~~ 506
~~section 123.281 to 123.283, except as otherwise provided in~~ 507
~~those sections,~~ of the Revised Code: 508

(A) "Culture" means any of the following: 509

(1) Visual, musical, dramatic, graphic, design, and other 510
arts, including, but not limited to, architecture, dance, 511
literature, motion pictures, music, painting, photography, 512
sculpture, and theater, and the provision of training or 513
education in these arts; 514

(2) The presentation or making available, in museums or 515

other indoor or outdoor facilities, of principles of science and 516
their development, use, or application in business, industry, or 517
commerce or of the history, heritage, development, presentation, 518
and uses of the arts described in division (A) (1) of this 519
section and of transportation; 520

(3) The preservation, presentation, or making available of 521
features of archaeological, architectural, environmental, or 522
historical interest or significance in a state historical 523
facility or a local historical facility. 524

(B) "Cultural organization" means either of the following: 525

(1) A governmental agency or Ohio nonprofit corporation, 526
including the Ohio history connection, that provides programs or 527
activities in areas directly concerned with culture; 528

(2) A regional arts and cultural district as defined in 529
section 3381.01 of the Revised Code. 530

(C) "Cultural project" means all or any portion of an Ohio 531
cultural facility for which the general assembly has made an 532
appropriation or has specifically authorized the spending of 533
money or the making of rental payments relating to the financing 534
of construction. 535

(D) "Cooperative use agreement" means a contract between 536
the Ohio facilities construction commission and a cultural 537
organization providing the terms and conditions of the 538
cooperative use of an Ohio cultural facility. 539

(E) "Costs of operation" means amounts required to manage 540
an Ohio cultural facility that are incurred following the 541
completion of construction of its cultural project, provided 542
that both of the following apply: 543

(1) Those amounts either: 544

(a) Have been committed to a fund dedicated to that 545
purpose; 546

(b) Equal the principal of any endowment fund, the income 547
from which is dedicated to that purpose. 548

(2) The commission and the cultural organization have 549
executed an agreement with respect to either of those funds. 550

(F) "Governmental agency" means a state agency, a state 551
institution of higher education as defined in section 3345.12 of 552
the Revised Code, a municipal corporation, county, township, or 553
school district, a port authority created under Chapter 4582. of 554
the Revised Code, any other political subdivision or special 555
district in this state established by or pursuant to law, or any 556
combination of these entities; except where otherwise indicated, 557
the United States or any department, division, or agency of the 558
United States, or any agency, commission, or authority 559
established pursuant to an interstate compact or agreement. 560

(G) "Local contributions" means the value of an asset 561
provided by or on behalf of a cultural organization from sources 562
other than the state, the value and nature of which shall be 563
approved by the Ohio facilities construction commission, in its 564
sole discretion. "Local contributions" may include the value of 565
the site where a cultural project is to be constructed. All 566
"local contributions," except a contribution attributable to 567
such a site, shall be for the costs of construction of a 568
cultural project or the creation or expansion of an endowment 569
for the costs of operation of a cultural facility. 570

(H) "Local historical facility" means a site or facility, 571
other than a state historical facility, of archaeological, 572

architectural, environmental, or historical interest or 573
significance, or a facility, including a storage facility, 574
appurtenant to the operations of such a site or facility, that 575
is owned by a cultural organization and is used for or in 576
connection with cultural activities, including the presentation 577
or making available of culture to the public. 578

(I) "Manage," "operate," or "management" means the 579
provision of, or the exercise of control over the provision of, 580
activities: 581

(1) Relating to culture for an Ohio cultural facility, 582
including as applicable, but not limited to, providing for 583
displays, exhibitions, specimens, and models; booking of 584
artists, performances, or presentations; scheduling; and hiring 585
or contracting for directors, curators, technical and scientific 586
staff, ushers, stage managers, and others directly related to 587
the cultural activities in the facility; but not including 588
general building services; 589

(2) Relating to sports and athletic events for an Ohio 590
sports facility, including as applicable, but not limited to, 591
providing for booking of athletes, teams, and events; 592
scheduling; and hiring or contracting for staff, ushers, 593
managers, and others directly related to the sports and athletic 594
events in the facility; but not including general building 595
services. 596

(J) "Ohio cultural facility" means any of the following: 597

(1) The theaters located in the state office tower at 77 598
South High street in Columbus; 599

(2) Any cultural facility in this state that is managed 600
directly by, or is subject to a cooperative use or management 601

agreement with, the Ohio facilities construction commission. 602

(3) A state historical facility or a local historical 603
facility. 604

(K) "Construction" includes acquisition, including 605
acquisition by lease-purchase, demolition, reconstruction, 606
alteration, renovation, remodeling, enlargement, improvement, 607
site improvements, and related equipping and furnishing. 608

(L) "State historical facility" means a site or facility 609
that has all of the following characteristics: 610

(1) It is created, supervised, operated, protected, 611
maintained, and promoted by the Ohio history connection pursuant 612
to the Ohio history connection's performance of public functions 613
under sections 149.30 and 149.302 of the Revised Code. 614

(2) Its title must reside wholly or in part with the 615
state, the Ohio history connection, or both the state and the 616
Ohio history connection. 617

(3) It is managed directly by or is subject to a 618
cooperative use or management agreement with the Ohio facilities 619
construction commission and is used for or in connection with 620
cultural activities, including the presentation or making 621
available of culture to the public. 622

(M) "Ohio sports facility" means all or a portion of a 623
stadium, arena, tennis facility, motorsports complex, or other 624
capital facility in this state. A primary purpose of the 625
facility shall be to provide a site or venue for the 626
presentation to the public of motorsports events, professional 627
tennis tournaments, or events of one or more major or minor 628
league professional athletic or sports teams that are associated 629
with the state or with a city or region of the state. The 630

facility shall be, in the case of a motorsports complex, owned 631
by the state or governmental agency, or in all other instances, 632
owned by or located on real property owned by the state or a 633
governmental agency, and includes all parking facilities, 634
walkways, and other auxiliary facilities, equipment, 635
furnishings, and real and personal property and interests and 636
rights therein, that may be appropriate for or used for or in 637
connection with the facility or its operation, for capital costs 638
of which state funds are spent pursuant to this section and 639
section 123.281 of the Revised Code. A facility constructed as 640
an Ohio sports facility may be both an Ohio cultural facility 641
and an Ohio sports facility. 642

(N) "Motorsports" means sporting events in which motor 643
vehicles are driven on a clearly demarcated tracked surface. 644

~~(O) "Professional sports franchise" means a member of the 645
following professional sports leagues: the national football 646
league, women's national football conference, women's football 647
alliance, women's football league association, national hockey 648
league, professional women's hockey league, major league 649
baseball, women's professional baseball league, major league 650
soccer, national women's soccer league, national basketball 651
association, or the women's national basketball association, or 652
a successor of such an entity. 653~~

~~(P) "Major sports facility" means a stadium, arena, 654
complex, or other facility that a governmental agency owns, will 655
own, or has or will have a sufficient ownership interest in, the 656
primary purpose of which is to provide a site or venue for the 657
presentation of home games of a professional sports franchise 658
for a period of at least thirty years after completion of the 659
construction of the stadium, arena, complex, or other facility. 660~~

~~(Q) "Transformational major sports facility mixed-use project" means the following, as applicable:~~ 661
662

~~(1) A mixed-use project that meets all of the following criteria:~~ 663
664

~~(a) Includes the construction of a major sports facility;~~ 665

~~(b) Integrates some combination of retail, office, hotel, residential, recreation, structured parking, or other similar uses into one or more mixed-use developments;~~ 666
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~~(c) Is expected to generate incremental state tax revenues pursuant to state taxes levied under Chapters 5739., 5741., 5747., and 5751. of the Revised Code;~~ 669
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~~(d) Has an initial total estimated construction cost, excluding any site acquisition cost, that is greater than one billion dollars.~~ 672
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~~(2) In addition to the criteria under division (Q) (1) of this section, a transformational major sports facility mixed-use project may include any of the following:~~ 675
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~~(a) Other projects supporting or relating to the major sports facility or the professional sports franchise constructing or using the major sports facility;~~ 678
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~~(b) Any mixed-use project adjacent or otherwise relating to practice facilities for the professional sports franchise;~~ 681
682

~~(c) Conference centers, concert, or other entertainment venues and facilities;~~ 683
684

~~(d) Retail, food, restaurant, and beverage facilities, whether fixed or mobile;~~ 685
686

~~(e) Parks and other public open spaces or facilities;~~ 687

~~(f) Related on-site infrastructure necessary or desirable
for all such elements for the transformational major sports
facility mixed-use project.~~ 688
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~~(R) "Transformational major sports facility mixed-use
project district" means the geographic area encompassing, and
including all of the area within the territorial boundaries of,
the land upon which the transformational major sports facility
mixed-use project is located, as determined by the office of
budget and management, in consultation with the department of
taxation, the Ohio facilities construction commission, and any
applicable county or municipal offices in accordance with
division (H) (5) (c) of section 123.281 of the Revised Code.~~ 691
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~~(S) "Base professional sports franchise state tax
revenues" means an amount or calculation either established by
the general assembly or equal to all state tax revenues
generated pursuant to state taxes levied under Chapters 5739.,
5741., 5747., and 5751. of the Revised Code that are
attributable to the professional sports franchise and its
operations at the professional sports franchise's existing
facility, and collected by the department of taxation in the
calendar year occurring immediately before the calendar year in
which the professional sports franchise plays its initial
regular season home game in the major sports facility, which
shall be increased by three and one-half per cent per year each
calendar year for up to sixteen years thereafter.~~ 700
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~~(T) "Total major sports facility mixed-use project
district state tax revenues" means the total aggregate state tax
revenue generated in the territory of a transformational major
sports facility mixed-use project district pursuant to state
taxes levied under Chapters 5739., 5741., 5747., and 5751. of~~ 713
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~~the Revised Code beginning in the calendar year in which a~~ 718
~~performance grant is eligible for disbursement under an~~ 719
~~appropriation and for sixteen years thereafter. Total major~~ 720
~~sports facility mixed-use project district state tax revenues~~ 721
~~also includes the following:~~ 722

~~(1) State tax revenues attributable to the construction~~ 723
~~of, and the purchasing of or leasing of materials and items used~~ 724
~~in the construction of, a transformational major sports facility~~ 725
~~mixed-use project district beginning in the calendar year in~~ 726
~~which the performance grant is eligible for disbursement under~~ 727
~~an appropriation;~~ 728

~~(2) The professional sports franchise and its operations~~ 729
~~at the major sports facility.~~ 730

~~(U) "Incremental major sports facility mixed-use project~~ 731
~~district state tax revenues" means the amount of state tax~~ 732
~~revenues received by the state determined by subtracting base~~ 733
~~professional sports franchise state tax revenues, as calculated~~ 734
~~for a given calendar year including any required three and one~~ 735
~~half per cent annual increase, from total major sports facility~~ 736
~~mixed-use project district state tax revenues for such year.~~ 737

~~(V) "Total incremental major sports facility mixed-use~~ 738
~~project district state tax revenues" means the aggregate amount~~ 739
~~of incremental major sports facility mixed-use district state~~ 740
~~tax revenues beginning in the calendar year in which a~~ 741
~~performance grant is eligible for disbursement under an~~ 742
~~appropriation and for sixteen years thereafter.~~ 743

~~(W) "Affiliate" means a person that directly, or~~ 744
~~indirectly through one or more intermediaries, controls, is~~ 745
~~controlled by, is under common control with, or acts in concert~~ 746

~~with, or is a participant in a joint venture, partnership,~~ 747
~~consortium, or similar business arrangement with, a professional~~ 748
~~sports franchise or owner.~~ 749

~~(X) "Owner" means a person that has a controlling~~ 750
~~ownership interest in a professional sports franchise.~~ 751

~~(Y) "Person" means one or more individuals, receivers,~~ 752
~~assignees, trustees in bankruptcy, estates, firms, limited~~ 753
~~liability companies, partnerships, associations, joint stock~~ 754
~~companies, joint ventures, clubs, societies, corporations, and~~ 755
~~combinations of individuals in any form.~~ 756

Sec. 123.281. (A) The Ohio facilities construction 757
commission shall provide for the construction of a cultural 758
project in conformity with Chapter 153. of the Revised Code, 759
except for construction services provided on behalf of the state 760
by a governmental agency or a cultural organization in 761
accordance with divisions (B) and (C) of this section. 762

(B) In order for a governmental agency or a cultural 763
organization to provide construction services on behalf of the 764
state for a cultural project, other than a state historical 765
facility, for which the general assembly has made an 766
appropriation or specifically authorized the spending of money 767
or the making of rental payments relating to the financing of 768
the construction, the governmental agency or cultural 769
organization shall submit to the Ohio facilities construction 770
commission a cooperative use agreement that includes, but is not 771
limited to, provisions that: 772

(1) Specify how the proposed project will support culture; 773

(2) Specify that the governmental agency or cultural 774
organization has local contributions amounting to not less than 775

fifty per cent of the total state funding for the cultural 776
project; 777

(3) Specify that the funds shall be used only for 778
construction; 779

(4) Identify the facility to be constructed, renovated, 780
remodeled, or improved; 781

(5) Specify that the project scope meets the intent and 782
purpose of the project appropriation and that the project can be 783
completed and ready to support culture without exceeding 784
appropriated funds; 785

(6) Specify that the governmental agency or cultural 786
organization shall hold the Ohio facilities construction 787
commission harmless from all liability for the operation and 788
maintenance costs of the facility; 789

(7) Specify that the agreement or any actions taken under 790
it are not subject to Chapter 123. or 153. of the Revised Code, 791
except for sections 123.20, 123.201, 123.21, 123.28, 123.281, 792
and 153.011 of the Revised Code, and are subject to Chapter 793
4115. of the Revised Code; and 794

(8) Provide that amendments to the agreement shall require 795
the approval of the Ohio facilities construction commission. 796

(C) In order for a cultural organization to provide 797
construction services on behalf of the state for a state 798
historical facility for which the general assembly has made an 799
appropriation or specifically authorized the spending of money 800
or the making of rental payments relating to the financing of 801
the construction, the cultural organization shall submit to the 802
Ohio facilities construction commission a cooperative use 803
agreement that includes, but is not limited to, provisions that: 804

- (1) Specify how the proposed project will support culture; 805
- (2) Specify that the funds shall be used only for 806
construction; 807
- (3) Specify that not more than three per cent of the funds 808
may be used by the cultural organization to administer the 809
project; 810
- (4) Identify the facility to be constructed, renovated, 811
remodeled, or improved; 812
- (5) Specify that the project scope meets the intent and 813
purpose of the project appropriation and that the project can be 814
completed and ready to support culture without exceeding 815
appropriated funds; 816
- (6) Specify that the cultural organization shall hold the 817
Ohio facilities construction commission harmless from all 818
liability for the operation and maintenance costs of the 819
facility; 820
- (7) Specify that the agreement or any actions taken under 821
it are not subject to Chapter 123., 153., or 4115. of the 822
Revised Code, except for sections 123.20, 123.201, 123.21, 823
123.28, and 123.281 of the Revised Code; and 824
- (8) Provide that amendments to the agreement shall require 825
the approval of the Ohio facilities construction commission. 826
- (D) For an Ohio sports facility that is financed in part 827
by obligations issued under Chapter 154. of the Revised Code, 828
construction services shall be provided on behalf of the state 829
by or at the direction of the governmental agency or nonprofit 830
corporation that will own or be responsible for the management 831
of the facility. Any construction services to be provided by a 832

governmental agency or nonprofit corporation shall be specified 833
in a cooperative use agreement between the Ohio facilities 834
construction commission and the governmental agency or nonprofit 835
corporation. The agreement and any actions taken under it are 836
not subject to Chapter 123. or 153. of the Revised Code, except 837
for sections 123.20, 123.201, 123.21, 123.28, 123.281, and 838
153.011 of the Revised Code, and are subject to Chapter 4115. of 839
the Revised Code. 840

~~(E) Except as provided in division (H) of this section and~~ 841
~~section 123.283 of the Revised Code, state~~ State funds shall not 842
be used to pay or reimburse more than fifteen per cent of the 843
initial estimated construction cost of an Ohio sports facility, 844
excluding any site acquisition cost, and no state funds, 845
including any state bond proceeds, shall be spent on any Ohio 846
sports facility under this chapter unless, with respect to that 847
facility, all of the following apply: 848

(1) The Ohio facilities construction commission has 849
received a financial and development plan satisfactory to it, 850
and provision has been made, by agreement or otherwise, 851
satisfactory to the commission, for a contribution amounting to 852
not less than eighty-five per cent of the total estimated 853
construction cost of the facility, excluding any site 854
acquisition cost, from sources other than the state. 855

(2) The general assembly has specifically authorized the 856
spending of money on, or made an appropriation for, the 857
construction of the facility, or for rental payments relating to 858
state financing of all or a portion of the costs of constructing 859
the facility. Authorization to spend money, or an appropriation, 860
for planning or determining the feasibility of or need for the 861
facility does not constitute authorization to spend money on, or 862

an appropriation for, costs of constructing the facility. 863

(3) If state bond proceeds are being used for the Ohio 864
sports facility, the state or a governmental agency owns or has 865
sufficient property interests in the facility or in the site of 866
the facility or in the portion or portions of the facility 867
financed from proceeds of state bonds, which may include, but is 868
not limited to, the right to use or to require the use of the 869
facility for the presentation of sport and athletic events to 870
the public at the facility. 871

(F) In addition to the requirements of division (E) of 872
this section, no state funds, including any state bond proceeds, 873
shall be spent on any Ohio sports facility that is a motorsports 874
complex, unless, with respect to that facility, both of the 875
following apply: 876

(1) Motorsports events shall be presented at the facility 877
pursuant to a lease entered into with the owner of the facility. 878
The term of the lease shall be for a period of not less than the 879
greater of the useful life of the portion of the facility 880
financed from proceeds of state bonds as determined using the 881
guidelines for maximum maturities as provided under divisions 882
(B) and (C) of section 133.20 of the Revised Code, or the period 883
of time remaining to the date of payment or provision for 884
payment of outstanding state bonds allocable to costs of the 885
facility, all as determined by the director of budget and 886
management and certified by the executive director of the Ohio 887
facilities construction commission and to the treasurer of 888
state. 889

(2) Any motorsports organization that commits to using the 890
facility for an established period of time shall give the 891
political subdivision in which the facility is located not less 892

than six months' advance notice if the organization intends to 893
cease utilizing the facility prior to the expiration of that 894
established period. Such a motorsports organization shall be 895
liable to the state for any state funds used on the construction 896
costs of the facility. 897

(G) In addition to the requirements of division (E) of 898
this section, no state bond proceeds shall be spent on any Ohio 899
sports facility that is a tennis facility, unless the owner or 900
manager of the facility provides contractual commitments from a 901
national or international professional tennis organization in a 902
form acceptable to the Ohio facilities construction commission 903
that assures that one or more sanctioned professional tennis 904
events will be presented at the facility during each year that 905
the bonds remain outstanding. 906

~~(H) State funds may be used as a performance grant to pay- 907
or reimburse up to twenty-five per cent of the initial estimated 908
construction cost for a major sports facility if all of the 909
following criteria are met: 910~~

~~(1) The major sports facility upon completion will be a 911
part of a transformational major sports facility mixed-use 912
project. 913~~

~~(2) The office of budget and management in consultation 914
with the Ohio facilities construction commission has received a 915
financial and development plan that satisfies the requirements 916
of this section, and includes a contribution amounting to not 917
less than seventy-five per cent of the total initial estimated 918
construction cost of the major sports facility, excluding any 919
site acquisition cost, from sources other than the state's 920
performance grant, including a contribution from the 921
professional sports franchise that plans to use the facility, or 922~~

~~the owner or an authorized affiliate, of at least fifty per cent~~ 923
~~of the total estimated construction cost of the major sports~~ 924
~~facility.~~ 925

~~(3) The general assembly has specifically authorized, or~~ 926
~~made an appropriation for, the performance grant to aid in the~~ 927
~~construction of the major sports facility, provided that the~~ 928
~~grant's authorization or appropriation does not include planning~~ 929
~~or determining the feasibility of or need for the major sports~~ 930
~~facility as a cost of constructing the major sports facility.~~ 931
~~The performance grant is not subject to the review or~~ 932
~~authorization of the controlling board, and upon the office of~~ 933
~~budget and management's receipt of the escrow amount and of a~~ 934
~~certification of funds or other requisite proof the supplemental~~ 935
~~reserve amount has been established in accordance with division~~ 936
~~(H) (4) of this section, is eligible for disbursement in full or~~ 937
~~in part, for the payment or reimbursement of construction costs~~ 938
~~for the major sports facility, without regard to the other~~ 939
~~sources of contribution for the costs of construction of the~~ 940
~~major sports facility as described in division (H) (2) of this~~ 941
~~section and not on a pro rata basis. The state shall not incur~~ 942
~~debt to fund or assist a major sports facility receiving a~~ 943
~~performance grant under this section.~~ 944

~~(4) (a) The professional sports franchise planning to use~~ 945
~~the facility, or the owner or an authorized affiliate, has~~ 946
~~executed and filed with the office of budget and management an~~ 947
~~escrow amount equal to eight and one-third per cent of the total~~ 948
~~amount of the performance grant appropriated for the project,~~ 949
~~which shall be deposited in an interest-bearing account~~ 950
~~maintained within the state treasury, nonrefundable~~ 951
~~disbursements from which shall be as described in division (H)~~ 952
~~(5) of this section. Whatever remains of the amount in escrow~~ 953

~~after the sixteen-year period, including any interest earnings- 954~~
~~thereon, shall be returned to the professional sports franchise, 955~~
~~owner, or affiliate upon certification by the office of budget- 956~~
~~and management, in consultation with the department of taxation, 957~~
~~that the total incremental major sports facility mixed-use 958~~
~~project district state tax revenues have achieved all required- 959~~
~~target amounts as described in division (H) (5) of this section. 960~~

~~(b) The professional sports franchise planning to use the 961~~
~~facility, or the owner or an authorized affiliate, shall- 962~~
~~establish a supplemental reserve, which may take the form of a 963~~
~~line of credit or other commercially reasonable type of 964~~
~~certifiable and available liquidity, in an amount equal to the 965~~
~~initial escrow account deposit required by division (H) (4) (a) of 966~~
~~this section. The supplemental reserve shall be available to be- 967~~
~~drawn upon in accordance with division (H) (5) (c) of this- 968~~
~~section. The supplemental reserve shall not be required to be- 969~~
~~replenished if drawn upon in accordance with division (H) (5) of 970~~
~~this section. 971~~

~~(5) The professional sports franchise planning to use the 972~~
~~facility, or the owner or an authorized affiliate, has entered- 973~~
~~into an agreement with the office of budget and management that- 974~~
~~complies with this section and specifies all of the following: 975~~

~~(a) The incremental major sports facility mixed-use 976~~
~~project district state tax revenues meet target amounts, as- 977~~
~~determined by the office of budget and management, in- 978~~
~~consultation with the Ohio facilities construction commission- 979~~
~~and the department of taxation, the total amount of which- 980~~
~~collected over a sixteen-year period equals or exceeds the 981~~
~~amount of the performance grant appropriated to the project. The 982~~
~~target amounts shall be as follows: 983~~

~~(i) For the first four full calendar years beginning in~~ 984
~~the year in which the performance grant is eligible for~~ 985
~~disbursement under an appropriation, ten per cent of the total~~ 986
~~appropriated amount;~~ 987

~~(ii) For the second four-year period, twenty-six per cent~~ 988
~~of the total appropriated amount;~~ 989

~~(iii) For the third four-year period, thirty-two per cent~~ 990
~~of the total appropriated amount;~~ 991

~~(iv) For the fourth four-year period, thirty-two per cent~~ 992
~~of the total appropriated amount.~~ 993

~~(b) Incremental major sports facility mixed-use project~~ 994
~~district state tax revenues in excess of the target amount shall~~ 995
~~be credited towards target amounts in future periods.~~ 996

~~(c) If the incremental major sports facility mixed-use~~ 997
~~project district state tax revenues do not achieve target~~ 998
~~amounts at the end of each four-year period as determined by the~~ 999
~~office of budget and management, in consultation with the~~ 1000
~~department of taxation, the deficit shall be offset by any~~ 1001
~~excess tax revenue credit from previous years under division (H)~~ 1002
~~(5) (b) of this section. If a deficit remains, the office of~~ 1003
~~budget and management shall take a nonrefundable amount of money~~ 1004
~~equal to the remaining deficit amount from the escrow account~~ 1005
~~described under division (H) (4) of this section and deposit it~~ 1006
~~into the general revenue fund. If a deficit still remains, the~~ 1007
~~office of budget and management shall take a nonrefundable~~ 1008
~~amount of money equal to the remaining deficit amount for that~~ 1009
~~period from the supplemental reserve established pursuant to~~ 1010
~~division (H) (4) (b) of this section, to the extent available, and~~ 1011
~~deposit the money into the general revenue fund. Beginning in~~ 1012

~~the ninth calendar year after the performance grant is eligible for disbursement, and once annually thereafter until completion of the sixteenth year, the professional sports franchise, or the owner or an authorized affiliate, may request a determination by the office of budget and management, in consultation with the department of taxation, that the total incremental major sports facility mixed-use project district state tax revenues equals or exceeds the amount of the performance grant appropriated to the project. Once the total incremental major sports facility mixed-use project district state tax revenues equals or exceeds the amount of the performance grant appropriated to the project, whether at the conclusion of a designated four-year period under division (H) (5) (a) of this section or upon an annual request under this division, the professional sports franchise, or the owner or authorized affiliate, shall receive the remainder of the amount in escrow, principal and interest, as provided for under division (H) (4) (a) of this section.~~

~~(d) If, prior to the expiration of the fourth four-year period described in division (H) (5) (a) of this section, the owner's share of the ownership interest in the professional sports franchise becomes less than a controlling ownership interest, all rights, privileges, responsibilities, and obligations of the owner provided under this section and the agreement with the office of budget and management shall be assigned to, and assumed by, any new owner with a controlling ownership interest.~~

~~(e) Establishes the metes and bounds of, including all areas within, the proposed transformational major sports facility mixed-use project district, which shall meet all of the following requirements:~~

- ~~(i) All territory in the district is contiguous.~~ 1043
- ~~(ii) The office of budget and management receives a
petition, accompanied by a description of the proposed
transformational major sports facility mixed-use project
district, signed by every record owner of a parcel of real
property located in the district and the owner of every business
that operates in the district.~~ 1044
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- ~~(iii) A transformational major sports facility mixed-use
project will be located on territory of the proposed
transformational major sports facility mixed-use project
district.~~ 1050
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- ~~(iv) Not more than one major sports facility mixed-use
project may be located within a transformational major sports
facility mixed-use project district.~~ 1054
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- ~~(v) For purposes of determining total incremental major
sports facility mixed-use project district state tax revenues,
the district's territorial boundary may not be enlarged after it
is established with the office of budget and management, which
may consult with the department of taxation, the Ohio facilities
construction commission, and any applicable county or municipal
offices to ensure each requirement in this division is met.~~ 1057
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- ~~(f) Every record owner of a parcel of real property
located in the proposed transformational major sports facility
mixed-use project district shall be required to comply with, and
will cause every person that enters into a lease, license, use,
or operating agreement for all or a portion of the building or
facilities located in, a transformational major sports facility
mixed-use project district to be subject to, reporting
requirements as may be required by the department of taxation,~~ 1064
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~~in consultation with the office of budget and management and the~~ 1072
~~Ohio facilities construction commission as described in division~~ 1073
~~(J) of this section. Such requirement may be evidenced by an~~ 1074
~~instrument that has been duly recorded in the land records of~~ 1075
~~the county.~~ 1076

~~(6) (a) The professional sports franchise planning to use~~ 1077
~~the major sports facility shall not cease playing most of its~~ 1078
~~home games at the major sports facility and begin playing most~~ 1079
~~of its home games at a different facility located anywhere~~ 1080
~~outside of the transformational major sports facility mixed-use~~ 1081
~~project district until the earlier of one of the following~~ 1082
~~dates:~~ 1083

~~(i) The total incremental major sports facility mixed-use~~ 1084
~~project district state tax revenues equals or exceeds the amount~~ 1085
~~of the performance grant appropriated to the transformational~~ 1086
~~major sports facility mixed-use project, inclusive of any~~ 1087
~~amounts drawn from the escrow account or supplemental reserve~~ 1088
~~under division (H) (4) of this section;.~~ 1089

~~(ii) Thirty years after the professional sports franchise~~ 1090
~~plays its initial regular season home game at the major sports~~ 1091
~~facility.~~ 1092

~~(b) This division is in addition to, independent of, and~~ 1093
~~operates concurrently with section 9.67 of the Revised Code.~~ 1094

~~(I) Every person who owns real property located in, enters~~ 1095
~~into a lease, license, use, or operating agreement for all or a~~ 1096
~~portion of the building and facilities located in, or purchases~~ 1097
~~or leases materials and items used in construction in the~~ 1098
~~territory of a transformational major sports facility mixed-use~~ 1099
~~project district is subject to reporting requirements as may be~~ 1100

~~required by the department of taxation, in consultation with the~~ 1101
~~office of budget and management and the Ohio facilities~~ 1102
~~construction commission. Compliance with these requirements may~~ 1103
~~be evidenced by an instrument that is duly recorded with the~~ 1104
~~county recorder.~~ 1105

~~(J) Every person doing business in a transformational~~ 1106
~~major sports facility mixed-use project district shall file tax~~ 1107
~~returns and make tax payments pursuant to Chapters 5739., 5741.,~~ 1108
~~5747., and 5751. of the Revised Code using an electronic medium~~ 1109
~~in a format prescribed by the department of taxation. Persons~~ 1110
~~that pay salaries and wages to employees in the territory of a~~ 1111
~~transformational major sports facility mixed-use project~~ 1112
~~district shall register for a separate withholding account and~~ 1113
~~shall remit the wages and salaries withheld from employees for~~ 1114
~~activities performed in the territory of a transformational~~ 1115
~~major sports facility mixed-use project district separately from~~ 1116
~~all income taxes withheld by such employer. In addition, every~~ 1117
~~person doing business in the territory of a transformational~~ 1118
~~major sports facility mixed-use project district shall provide~~ 1119
~~all of the following information to the department of taxation:~~ 1120

~~(1) For persons that collect transformational major sports~~ 1121
~~facility mixed-use project district tax revenues pursuant to~~ 1122
~~Chapter 5739. of the Revised Code, tax collections generated~~ 1123
~~from construction or transactions in the territory of a~~ 1124
~~transformational major sports facility mixed-use project~~ 1125
~~district on the returns filed pursuant to Chapter 5739. of the~~ 1126
~~Revised Code as prescribed by the department of taxation;~~ 1127

~~(2) For persons that generate transformational major~~ 1128
~~sports facility mixed-use project district tax revenues under~~ 1129
~~Chapters 5741., 5747., and 5751. of the Revised Code, estimated~~ 1130

~~payments for corporate income taxes generated from the~~ 1131
~~transformational major sports facility mixed-use project~~ 1132
~~district and information regarding gross revenues generated from~~ 1133
~~activities in the transformational major sports facility mixed-~~ 1134
~~use project district and gross revenues from all activities in~~ 1135
~~this state;~~ 1136

~~(3) For persons that make payments to an independent~~ 1137
~~contractor attributable to construction or transactions in the~~ 1138
~~territory of a transformational major sports facility mixed-use~~ 1139
~~project district, information regarding such payments by the~~ 1140
~~thirty-first day of January of each year in a format prescribed~~ 1141
~~by the department of taxation.;~~ 1142

~~(4) The department of taxation may disclose taxpayer~~ 1143
~~information regarding transactions, real or personal property,~~ 1144
~~income, or business of any person to the governmental agency~~ 1145
~~that owns, or holds a sufficient ownership interest in, a major~~ 1146
~~sports facility as may be necessary for the administration of~~ 1147
~~the provisions authorized by this section.~~ 1148

~~(K) The department of taxation shall develop forms~~ 1149
~~necessary to implement and administer this section.~~ 1150

Sec. 169.08. ~~(A) Except as otherwise provided in division~~ 1151
~~(I) of this section, the~~The director of commerce shall pay to 1152
the owner or other person who has established the right to 1153
payment under this section, funds from the unclaimed funds trust 1154
fund in an amount equal to the amount of property delivered or 1155
reported to the director, or equal to the net proceeds if the 1156
securities or other property have been sold, together with 1157
interest earned by the state if required to be paid under 1158
division (D) of this section. Any person claiming a property 1159
interest in unclaimed funds delivered or reported to the state 1160

under Chapter 169. of the Revised Code, including the office of 1161
child support in the department of job and family services, 1162
pursuant to section 3123.88 of the Revised Code, may file a 1163
claim thereto on the form prescribed by the director. 1164

(B) The director shall consider matters relevant to any 1165
claim filed under division (A) of this section and shall hold a 1166
formal hearing if requested or considered necessary and receive 1167
evidence concerning such claim. A finding and decision in 1168
writing on each claim filed shall be prepared, stating the 1169
substance of any evidence received or heard and the reasons for 1170
allowance or disallowance of the claim. The evidence and 1171
decision shall be a public record. ~~Except as otherwise provided~~ 1172
~~in division (I) of this section, no~~ No statute of limitations 1173
shall bar the allowance of a claim. 1174

(C) For the purpose of conducting any hearing, the 1175
director may require the attendance of such witnesses and the 1176
production of such books, records, and papers as the director 1177
desires, and the director may take the depositions of witnesses 1178
residing within or without this state in the same manner as is 1179
prescribed by law for the taking of depositions in civil actions 1180
in the court of common pleas, and for that purpose the director 1181
may issue a subpoena for any witness or a subpoena duces tecum 1182
to compel the production of any books, records, or papers, 1183
directed to the sheriff of the county where such witness resides 1184
or is found, which shall be served and returned. The fees of the 1185
sheriff shall be the same as that allowed in the court of common 1186
pleas in criminal cases. Witnesses shall be paid the fees and 1187
mileage provided for under section 119.094 of the Revised Code. 1188
Fees and mileage shall be paid from the unclaimed funds trust 1189
fund. 1190

(D) ~~Except as otherwise provided in division (I) of this~~ 1191
~~section, interest~~ Interest earned by the state shall be payable 1192
to claimants of unclaimed funds held by the state in accordance 1193
with final court orders derived from the *Sogg v. Zurz*, 121 Ohio 1194
St.3d 449 (2009), line of cases and final settlement agreement 1195
determining payment of interest on unclaimed funds. For 1196
properties received by the state on or before July 26, 1991, 1197
interest shall be paid at a rate of six per cent per annum from 1198
the date the state received the property up to and including 1199
July 26, 1991. No interest shall be payable on any properties 1200
for the period from July 27, 1991, up to and including August 2, 1201
2000. For properties held by the state on August 3, 2000, or 1202
after, interest shall be paid at the applicable required rate 1203
per annum for the period held from August 3, 2000, or the date 1204
of receipt, whichever is later, up to and including the date the 1205
claim is paid. 1206

(E) Claims shall be paid from the trust fund. If the 1207
amount available in the trust fund is not sufficient to pay 1208
pending claims, or other amounts disbursable from the trust 1209
fund, the treasurer of state shall certify such fact to the 1210
director, who shall then withdraw such amount of funds from the 1211
mortgage accounts as the director determines necessary to 1212
reestablish the trust fund to a level required to pay 1213
anticipated claims but not more than ten per cent of the net 1214
unclaimed funds reported to date. 1215

The director may withdraw the funds paid to the director 1216
by the holders and deposited by the director with the treasurer 1217
of state or in a financial institution as agent for such funds. 1218
Whenever these funds are inadequate to meet the requirements for 1219
the trust fund, the director shall provide for a withdrawal of 1220
funds, within a reasonable time, in such amount as is necessary 1221

to meet the requirements, from financial institutions in which 1222
such funds were retained or placed by a holder and from other 1223
holders who have retained funds, in an equitable manner as 1224
prescribed by the director. In the event that the amount to be 1225
withdrawn from any one such holder is less than five hundred 1226
dollars, the amount to be withdrawn shall be at the discretion 1227
of the director. Such funds may be reimbursed in the amounts 1228
withdrawn when the trust fund has a surplus over the amount 1229
required to pay anticipated claims. Whenever the trust fund has 1230
a surplus over the amount required to pay anticipated claims, 1231
the director may transfer such surplus to the mortgage accounts. 1232

(F) (1) If a claim which is allowed under this section 1233
relates to funds which have been retained by the reporting 1234
holder, and if the funds, on deposit with the treasurer of state 1235
pursuant to this chapter, are insufficient to pay claims, the 1236
director may notify such holder in writing of the payment of the 1237
claim and such holder shall immediately reimburse the state in 1238
the amount of such claim. The reimbursement shall be credited to 1239
the unclaimed funds trust fund. 1240

(2) If a claim that is allowed under this section relates 1241
to attorney unclaimed funds that have been recovered by the Ohio 1242
access to justice foundation, pursuant to division (A) of 1243
section 169.052 of the Revised Code and division (A) of this 1244
section, the director shall notify the Ohio access to justice 1245
foundation in writing of the payment of the claim and the Ohio 1246
access to justice foundation shall immediately reimburse the 1247
unclaimed funds trust fund in the amount of such claim inclusive 1248
of interest as required by division (D) of this section. The 1249
reimbursement shall be credited to the unclaimed funds trust 1250
fund. 1251

(G) Any person, including the office of child support, 1252
adversely affected by a decision of the director may appeal such 1253
decision in the manner provided in Chapter 119. of the Revised 1254
Code. 1255

In the event the claimant prevails, the claimant shall be 1256
reimbursed for reasonable attorney's fees and costs. 1257

(H) Notwithstanding anything to the contrary in this 1258
chapter, any holder who has paid moneys to or entered into an 1259
agreement with the director pursuant to section 169.05 of the 1260
Revised Code on certified checks, cashiers' checks, bills of 1261
exchange, letters of credit, drafts, money orders, or travelers' 1262
checks, may make payment to any person entitled thereto, 1263
including the office of child support, and upon surrender of the 1264
document, except in the case of travelers' checks, and proof of 1265
such payment, the director shall reimburse the holder for such 1266
payment without interest. 1267

~~(I)(1) Unclaimed funds and interest earned thereon that 1268~~
~~are first reported to the director under section 169.03 of the 1269~~
~~Revised Code on or before January 1, 2016, are deemed abandoned 1270~~
~~and escheat to the state on January 1, 2026, if no valid claim 1271~~
~~is filed by the owner or another person claiming a right to 1272~~
~~payment on or before that date. 1273~~

~~(2) Unclaimed funds and interest first reported to the 1274~~
~~director after January 1, 2016, are deemed abandoned and escheat 1275~~
~~to the state on the tenth anniversary of that reporting date if 1276~~
~~no valid claim is filed by the owner or another person claiming 1277~~
~~a right to payment on or before the tenth anniversary of that 1278~~
~~reporting date. 1279~~

~~(3)(a) All property rights, legal title to, and ownership 1280~~

~~of unclaimed funds and interest vest solely in the state on the~~ 1281
~~date the unclaimed funds and interest are deemed abandoned and~~ 1282
~~escheat to the state.~~ 1283

~~(b) Notwithstanding division (I) (3) (a) of this section,~~ 1284
~~the former owner or other person claiming a property interest in~~ 1285
~~unclaimed funds that are deemed abandoned and escheat to the~~ 1286
~~state may file a claim for payment of an equivalent amount,~~ 1287
~~together with interest earned by the state if required under~~ 1288
~~division (D) of this section, at any time on or before January~~ 1289
~~1, 2036. Upon providing sufficient proof of the validity of the~~ 1290
~~owner's or other person's claim, the director shall pay the~~ 1291
~~claim less any expenses and costs incurred by the state in~~ 1292
~~securing full title and ownership of the unclaimed funds.~~ 1293

~~(c) If payment is made on a claim under division (I) (3) (b)~~ 1294
~~of this section, no action thereafter shall be maintained by any~~ 1295
~~other claimant against the state for or on account of the~~ 1296
~~payment of the claim.~~ 1297

~~(d) The director shall pay claims under division (I) (3) (b)~~ 1298
~~of this section from the unclaimed funds trust fund and shall~~ 1299
~~not seek reimbursement for such claims from the Ohio cultural~~ 1300
~~and sports facility performance grant fund created under section~~ 1301
~~123.282 of the Revised Code or deduct the amount of such claims~~ 1302
~~from future remissions to that fund required by division (I) (4)~~ 1303
~~of this section.~~ 1304

~~(e) Any claim filed after the date the unclaimed funds and~~ 1305
~~interest are deemed abandoned and escheat to the state and after~~ 1306
~~January 1, 2036, is void.~~ 1307

~~(4) On the first days of January and July each year,~~ 1308
~~beginning in 2026, the director shall remit or cause to be~~ 1309

~~remitted all unclaimed funds and interest that are deemed~~ 1310
~~abandoned and escheat to the state to the state treasury to the~~ 1311
~~credit of the Ohio cultural and sports facility performance~~ 1312
~~grant fund created under section 123.282 of the Revised Code.~~ 1313
~~The director shall notify the director of budget and management~~ 1314
~~of all funds and interest remitted under this division.~~ 1315

~~(5) If unclaimed funds and interest that are deemed~~ 1316
~~abandoned and escheat to the state are retained or invested by a~~ 1317
~~holder pursuant to an agreement under division (A) of section~~ 1318
~~169.05 of the Revised Code, the director shall notify the holder~~ 1319
~~and the holder shall pay the funds and interest to the director~~ 1320
~~in a form and manner determined by the director.~~ 1321

~~(6) The director of commerce shall develop guidelines and~~ 1322
~~procedures to implement division (I) of this section including~~ 1323
~~procedures addressing both of the following:~~ 1324

~~(a) Repayment of unclaimed funds and interest that are~~ 1325
~~invested in non-liquid assets;~~ 1326

~~(b) Ensuring that the balance of the unclaimed funds trust~~ 1327
~~fund is sufficient to meet the state's financial obligations~~ 1328
~~under this chapter.~~ 1329

Sec. 323.152. In addition to the reduction in taxes 1330
required under sections 319.302 and 319.304 of the Revised Code, 1331
taxes shall be reduced as provided in divisions (A) and (B) of 1332
this section. 1333

(A) (1) (a) Division (A) (1) of this section applies to any 1334
of the following persons: 1335

(i) A person who is permanently and totally disabled; 1336

(ii) A person who is sixty-five years of age or older; 1337

(iii) A person who is the surviving spouse of a deceased 1338
person who was permanently and totally disabled or sixty-five 1339
years of age or older and who applied and qualified for a 1340
reduction in taxes under this division in the year of death, 1341
provided the surviving spouse is at least fifty-nine but not 1342
sixty-five or more years of age on the date the deceased spouse 1343
dies. 1344

(b) Real property taxes on a homestead owned and occupied, 1345
or a homestead in a housing cooperative occupied, by a person to 1346
whom division (A) (1) of this section applies shall be reduced 1347
for each year for which an application for the reduction has 1348
been approved. The reduction shall equal one of the following 1349
amounts, as applicable to the person: 1350

(i) If the person received a reduction under division (A) 1351
(1) of this section for tax year 2006, the greater of the 1352
reduction for that tax year or the amount computed under 1353
division (A) (1) (c) of this section; 1354

(ii) If the person received, for any homestead, a 1355
reduction under division (A) (1) of this section for tax year 1356
2013 or under division (A) of section 4503.065 of the Revised 1357
Code for tax year 2014 or the person is the surviving spouse of 1358
such a person and the surviving spouse is at least fifty-nine 1359
years of age on the date the deceased spouse dies, the amount 1360
computed under division (A) (1) (c) of this section. 1361

(iii) If the person is not described in division (A) (1) (b) 1362
(i) or (ii) of this section and the person's total income does 1363
not exceed ~~thirty-fourty-five~~ thirty-fourty-five thousand dollars, as adjusted under 1364
division (A) (1) (d) of this section, the amount computed under 1365
division (A) (1) (c) of this section. 1366

(c) The amount of the reduction under division (A) (1) (c) 1367
of this section equals the product of the following: 1368

(i) ~~Twenty-five~~ Fifty thousand dollars of the true value 1369
of the property in money, as adjusted under division (A) (1) (d) 1370
of this section; 1371

(ii) The assessment percentage established by the tax 1372
commissioner under division (B) of section 5715.01 of the 1373
Revised Code, not to exceed thirty-five per cent; 1374

(iii) The effective tax rate used to calculate the taxes 1375
charged against the property for the current year, where 1376
"effective tax rate" is defined as in section 323.08 of the 1377
Revised Code; 1378

(iv) The quantity equal to one minus the sum of the 1379
percentage reductions in taxes received by the property for the 1380
current tax year under section 319.302 of the Revised Code and 1381
division (B) of section 323.152 of the Revised Code. 1382

(d) The tax commissioner shall adjust the total income 1383
threshold described in division (A) (1) (b) (iii) and the reduction 1384
amounts described in divisions (A) (1) (c) (i), (A) (2), and (A) (3) 1385
of this section by completing the following calculations in 1386
September of each year: 1387

(i) Determine the percentage increase in the gross 1388
domestic product deflator determined by the bureau of economic 1389
analysis of the United States department of commerce from the 1390
first day of January of the preceding calendar year to the last 1391
day of December of the preceding calendar year; 1392

(ii) Multiply that percentage increase by the total income 1393
threshold or reduction amount for the current tax year, as 1394
applicable; 1395

(iii) Add the resulting product to the total income 1396
threshold or the reduction amount, as applicable, for the 1397
current tax year; 1398

(iv) Round the resulting sum to the nearest multiple of 1399
one hundred dollars. 1400

The commissioner shall certify the amount resulting from 1401
each adjustment to each county auditor not later than the first 1402
day of December each year. The certified total income threshold 1403
amount applies to the following tax year for persons described 1404
in division (A) (1) (b) (iii) of this section. The certified 1405
reduction amount applies to the following tax year. The 1406
commissioner shall not make the applicable adjustment in any 1407
calendar year in which the amount resulting from the adjustment 1408
would be less than the total income threshold or the reduction 1409
amount for the current tax year. 1410

(2) (a) Real property taxes on a homestead owned and 1411
occupied, or a homestead in a housing cooperative occupied, by a 1412
disabled veteran shall be reduced for each year for which an 1413
application for the reduction has been approved. The reduction 1414
shall equal the product obtained by multiplying fifty thousand 1415
dollars of the true value of the property in money, as adjusted 1416
under division (A) (1) (d) of this section, by the amounts 1417
described in divisions (A) (1) (c) (ii) to (iv) of this section. 1418
The reduction is in lieu of any reduction under section 323.158 1419
of the Revised Code or division (A) (1), (2) (b), or (3) of this 1420
section. The reduction applies to only one homestead owned and 1421
occupied by a disabled veteran. 1422

(b) Real property taxes on a homestead owned and occupied, 1423
or a homestead in a housing cooperative occupied, by the 1424
surviving spouse of a disabled veteran shall be reduced for each 1425

year an application for exemption is approved. The reduction 1426
shall equal to the amount of the reduction authorized under 1427
division (A) (2) (a) of this section. 1428

The reduction is in lieu of any reduction under section 1429
323.158 of the Revised Code or division (A) (1), (2) (a), or (3) 1430
of this section. The reduction applies to only one homestead 1431
owned and occupied by the surviving spouse of a disabled 1432
veteran. A homestead qualifies for a reduction in taxes under 1433
division (A) (2) (b) of this section beginning in one of the 1434
following tax years: 1435

(i) For a surviving spouse described in division (L) (1) of 1436
section 323.151 of the Revised Code, the year the disabled 1437
veteran dies; 1438

(ii) For a surviving spouse described in division (L) (2) 1439
of section 323.151 of the Revised Code, the first year on the 1440
first day of January of which the total disability rating 1441
described in division (F) of that section has been received for 1442
the deceased spouse. 1443

In either case, the reduction shall continue through the 1444
tax year in which the surviving spouse dies or remarries. 1445

(3) Real property taxes on a homestead owned and occupied, 1446
or a homestead in a housing cooperative occupied, by the 1447
surviving spouse of a public service officer killed in the line 1448
of duty shall be reduced for each year for which an application 1449
for the reduction has been approved. The reduction shall equal 1450
the product obtained by multiplying fifty thousand dollars of 1451
the true value of the property in money, as adjusted under 1452
division (A) (1) (d) of this section, by the amounts described in 1453
divisions (A) (1) (c) (ii) to (iv) of this section. The reduction 1454

is in lieu of any reduction under section 323.158 of the Revised 1455
Code or division (A) (1) or (2) of this section. The reduction 1456
applies to only one homestead owned and occupied by such a 1457
surviving spouse. A homestead qualifies for a reduction in taxes 1458
under division (A) (3) of this section for the tax year in which 1459
the public service officer dies through the tax year in which 1460
the surviving spouse dies or remarries. 1461

(B) (1) As used in division (B) of this section, 1462
"qualifying levy" has the same meaning as in section 319.302 of 1463
the Revised Code. 1464

(2) To provide a partial exemption, real property taxes on 1465
any homestead, and manufactured home taxes on any manufactured 1466
or mobile home on which a manufactured home tax is assessed 1467
pursuant to division (D) (2) of section 4503.06 of the Revised 1468
Code, shall be reduced for each year for which an application 1469
for the reduction has been approved. The amount of the reduction 1470
shall equal one of the following percentages of the amount of 1471
taxes to be levied by qualifying levies on the homestead or the 1472
manufactured or mobile home after applying section 319.301 of 1473
the Revised Code: 1474

(a) For the first tax year to which this amendment 1475
applies, 5.70%; 1476

(b) For the following tax year, 8.92%; 1477

(c) For the second following tax year, 12.15%; 1478

(d) For the third following tax year and every year 1479
thereafter, 15.38%. 1480

(3) A board of county commissioners, by resolution, may 1481
authorize a partial exemption from the real property taxes or 1482
manufactured home taxes on any property or manufactured or 1483

mobile home that receives the partial exemption under division 1484
(B) (2) of this section. The resolution shall specify the amount 1485
of the partial exemption, which may equal up to two and one-half 1486
per cent of the amount of taxes to be levied by qualifying 1487
levies on the property or home after applying section 319.301 of 1488
the Revised Code. The partial exemption shall be applied 1489
concurrently with the partial exemption under division (B) (2) of 1490
this section, and no application shall be required under section 1491
323.153 of the Revised Code to obtain the partial exemption 1492
authorized pursuant to this section. 1493

The board shall certify a copy of the resolution, or a 1494
copy of any resolution repealing or modifying the partial 1495
exemption's authorization, to the county auditor and tax 1496
commissioner within thirty days after its adoption. If the 1497
resolution is adopted on or before the first day of July of a 1498
tax year, the partial exemption shall first apply or cease to 1499
apply, in the case of real property taxes, to that tax year or, 1500
in the case of manufactured home taxes, the following tax year. 1501
If the resolution is adopted after the first day of July of a 1502
tax year, the partial exemption shall first apply or cease to 1503
apply, in the case of real property taxes, to the following tax 1504
year or, in the case of manufactured home taxes, the second 1505
succeeding tax year. 1506

(C) The reductions granted by this section do not apply to 1507
special assessments or respread of assessments levied against 1508
the homestead, and if there is a transfer of ownership 1509
subsequent to the filing of an application for a reduction in 1510
taxes, such reductions are not forfeited for such year by virtue 1511
of such transfer. 1512

(D) The reductions in taxable value referred to in this 1513

section shall be applied solely as a factor for the purpose of 1514
computing the reduction of taxes under this section and shall 1515
not affect the total value of property in any subdivision or 1516
taxing district as listed and assessed for taxation on the tax 1517
lists and duplicates, or any direct or indirect limitations on 1518
indebtedness of a subdivision or taxing district. If after 1519
application of sections 5705.31 and 5705.32 of the Revised Code, 1520
including the allocation of all levies within the ten-mill 1521
limitation to debt charges to the extent therein provided, there 1522
would be insufficient funds for payment of debt charges not 1523
provided for by levies in excess of the ten-mill limitation, the 1524
reduction of taxes provided for in sections 323.151 to 323.159 1525
of the Revised Code shall be proportionately adjusted to the 1526
extent necessary to provide such funds from levies within the 1527
ten-mill limitation. 1528

(E) No reduction shall be made on the taxes due on the 1529
homestead of any person convicted of violating division (D) or 1530
(E) of section 323.153 of the Revised Code for a period of three 1531
years following the conviction. 1532

Sec. 718.13. (A) Any information gained as a result of 1533
returns, investigations, hearings, or verifications required or 1534
authorized by this chapter or by a charter or ordinance of a 1535
municipal corporation levying an income tax pursuant to this 1536
chapter is confidential and not a public record under section 1537
149.43 of the Revised Code, and no person shall access or 1538
disclose such information except in accordance with a proper 1539
judicial order or in connection with the performance of that 1540
person's official duties or the official business of the 1541
municipal corporation as authorized by this chapter or the 1542
charter or ordinance authorizing the levy. The tax administrator 1543
of the municipal corporation or a designee thereof may furnish 1544

copies of returns filed or otherwise received under this chapter 1545
and other related tax information to the internal revenue 1546
service, the tax commissioner, and tax administrators of other 1547
municipal corporations. 1548

(B) This section does not prohibit a municipal corporation 1549
from publishing or disclosing statistics in a form that does not 1550
disclose information with respect to particular taxpayers. 1551

~~(C) A municipal corporation may provide tax information 1552
related to municipal income tax revenues derived from a 1553
transformational major sports facility mixed-use project 1554
district, as authorized under section 123.281 of the Revised 1555
Code, to the department of taxation and the fiscal officer of a 1556
governmental agency, as defined in division (F) of section 1557
123.28 of the Revised Code, that owns, or holds a sufficient 1558
ownership in, a major sports facility located within the 1559
territorial boundaries of a transformational major sports 1560
facility mixed-use project district. 1561~~

Sec. 4503.065. (A) (1) Division (A) of this section applies 1562
to any of the following persons: 1563

(a) An individual who is permanently and totally disabled; 1564

(b) An individual who is sixty-five years of age or older; 1565

(c) An individual who is the surviving spouse of a 1566
deceased person who was permanently and totally disabled or 1567
sixty-five years of age or older and who applied and qualified 1568
for a reduction in assessable value under this section in the 1569
year of death, provided the surviving spouse is at least fifty- 1570
nine but not sixty-five or more years of age on the date the 1571
deceased spouse dies. 1572

(2) The manufactured home tax on a manufactured or mobile 1573

home that is paid pursuant to division (C) of section 4503.06 of 1574
the Revised Code and that is owned and occupied as a home by an 1575
individual whose domicile is in this state and to whom this 1576
section applies, shall be reduced for any tax year for which an 1577
application for such reduction has been approved, provided the 1578
individual did not acquire ownership from a person, other than 1579
the individual's spouse, related by consanguinity or affinity 1580
for the purpose of qualifying for the reduction. An owner 1581
includes a settlor of a revocable or irrevocable inter vivos 1582
trust holding the title to a manufactured or mobile home 1583
occupied by the settlor as of right under the trust. 1584

(a) For manufactured and mobile homes for which the tax 1585
imposed by section 4503.06 of the Revised Code is computed under 1586
division (D)(2) of that section, the reduction shall equal one 1587
of the following amounts, as applicable to the person: 1588

(i) If the person received a reduction under this section 1589
for tax year 2007, the greater of the reduction for that tax 1590
year or the amount computed under division (A)(2)(b) of this 1591
section; 1592

(ii) If the person received, for any homestead, a 1593
reduction under division (A) of this section for tax year 2014 1594
or under division (A)(1) of section 323.152 of the Revised Code 1595
for tax year 2013 or the person is the surviving spouse of such 1596
a person and the surviving spouse is at least fifty-nine years 1597
of age on the date the deceased spouse dies, the amount computed 1598
under division (A)(2)(b) of this section. 1599

(iii) If the person is not described in division (A)(2)(a) 1600
(i) or (ii) of this section and the person's total income does 1601
not exceed ~~thirty~~thirty-four-five thousand dollars, as adjusted under 1602
division (A)(2)(e) of this section, the amount computed under 1603

division (A) (2) (b) of this section. 1604

(b) The amount of the reduction under division (A) (2) (b) 1605
of this section equals the product of the following: 1606

(i) ~~Twenty-five~~ Fifty thousand dollars of the true value 1607
of the property in money, as adjusted under division (A) (2) (e) 1608
of this section; 1609

(ii) The assessment percentage established by the tax 1610
commissioner under division (B) of section 5715.01 of the 1611
Revised Code, not to exceed thirty-five per cent; 1612

(iii) The effective tax rate used to calculate the taxes 1613
charged against the property for the current year, where 1614
"effective tax rate" is defined as in section 323.08 of the 1615
Revised Code; 1616

(iv) The quantity equal to one minus the sum of the 1617
percentage reductions in taxes received by the property for the 1618
current tax year under section 319.302 of the Revised Code and 1619
division (B) of section 323.152 of the Revised Code. 1620

(c) For manufactured and mobile homes for which the tax 1621
imposed by section 4503.06 of the Revised Code is computed under 1622
division (D) (1) of that section, the reduction shall equal one 1623
of the following amounts, as applicable to the person: 1624

(i) If the person received a reduction under this section 1625
for tax year 2007, the greater of the reduction for that tax 1626
year or the amount computed under division (A) (2) (d) of this 1627
section; 1628

(ii) If the person received, for any homestead, a 1629
reduction under division (A) of this section for tax year 2014 1630
or under division (A) (1) of section 323.152 of the Revised Code 1631

for tax year 2013 or the person is the surviving spouse of such 1632
a person and the surviving spouse is at least fifty-nine years 1633
of age on the date the deceased spouse dies, the amount computed 1634
under division (A) (2) (d) of this section. 1635

(iii) If the person is not described in division (A) (2) (c) 1636
(i) or (ii) of this section and the person's total income does 1637
not exceed ~~thirty-four~~thirty-five thousand dollars, as adjusted under 1638
division (A) (2) (e) of this section, the amount computed under 1639
division (A) (2) (d) of this section. 1640

(d) The amount of the reduction under division (A) (2) (d) 1641
of this section equals the product of the following: 1642

(i) ~~Twenty-five~~Fifty thousand dollars of the cost to the 1643
owner, or the market value at the time of purchase, whichever is 1644
greater, as those terms are used in division (D) (1) of section 1645
4503.06 of the Revised Code, and as adjusted under division (A) 1646
(2) (e) of this section; 1647

(ii) The percentage from the appropriate schedule in 1648
division (D) (1) (b) of section 4503.06 of the Revised Code; 1649

(iii) The assessment percentage of forty per cent used in 1650
division (D) (1) (b) of section 4503.06 of the Revised Code; 1651

(iv) The tax rate of the taxing district in which the home 1652
has its situs. 1653

(e) The tax commissioner shall adjust the income threshold 1654
described in divisions (A) (2) (a) (iii) and (A) (2) (c) (iii) and the 1655
reduction amounts described in divisions (A) (2) (b) (i), (A) (2) (d) 1656
(i), (B) (1), (B) (2), (C) (1), and (C) (2) of this section by 1657
completing the following calculations in September of each year: 1658

(i) Determine the percentage increase in the gross 1659

domestic product deflator determined by the bureau of economic 1660
analysis of the United States department of commerce from the 1661
first day of January of the preceding calendar year to the last 1662
day of December of the preceding calendar year; 1663

(ii) Multiply that percentage increase by the total income 1664
threshold or reduction amount for the ensuing tax year, as 1665
applicable; 1666

(iii) Add the resulting product to the total income 1667
threshold or reduction amount, as applicable for the ensuing tax 1668
year; 1669

(iv) Round the resulting sum to the nearest multiple of 1670
one hundred dollars. 1671

The commissioner shall certify the amount resulting from 1672
each adjustment to each county auditor not later than the first 1673
day of December each year. The certified amount applies to the 1674
second ensuing tax year. The commissioner shall not make the 1675
applicable adjustment in any calendar year in which the amount 1676
resulting from the adjustment would be less than the total 1677
income threshold or the reduction amount for the ensuing tax 1678
year. 1679

(B) (1) The manufactured home tax levied pursuant to 1680
division (C) of section 4503.06 of the Revised Code on a 1681
manufactured or mobile home that is owned and occupied by a 1682
disabled veteran shall be reduced for any tax year for which an 1683
application for such reduction has been approved, provided the 1684
disabled veteran did not acquire ownership from a person, other 1685
than the disabled veteran's spouse, related by consanguinity or 1686
affinity for the purpose of qualifying for the reduction. An 1687
owner includes an owner within the meaning of division (A) (2) of 1688

this section. 1689

(a) For manufactured and mobile homes for which the tax 1690
imposed by section 4503.06 of the Revised Code is computed under 1691
division (D) (2) of that section, the reduction shall equal the 1692
product obtained by multiplying fifty thousand dollars of the 1693
true value of the property in money, as adjusted under division 1694
(A) (2) (e) of this section, by the amounts described in divisions 1695
(A) (2) (b) (ii) to (iv) of this section. 1696

(b) For manufactured and mobile homes for which the tax 1697
imposed by section 4503.06 of the Revised Code is computed under 1698
division (D) (1) of that section, the reduction shall equal the 1699
product obtained by multiplying fifty thousand dollars of the 1700
cost to the owner, or the market value at the time of purchase, 1701
whichever is greater, as those terms are used in division (D) (1) 1702
of section 4503.06 of the Revised Code, as adjusted under 1703
division (A) (2) (e) of this section, by the amounts described in 1704
divisions (A) (2) (d) (ii) to (iv) of this section. 1705

The reduction is in lieu of any reduction under section 1706
4503.0610 of the Revised Code or division (A), (B) (2), or (C) of 1707
this section. The reduction applies to only one manufactured or 1708
mobile home owned and occupied by a disabled veteran. 1709

(2) The manufactured home tax levied pursuant to division 1710
(C) of section 4503.06 of the Revised Code on a manufactured or 1711
mobile home that is owned and occupied by the surviving spouse 1712
of a disabled veteran shall be reduced for each tax year for 1713
which an application for such reduction has been approved. The 1714
reduction shall equal the amount of the reduction authorized 1715
under division (B) (1) (a) or (b) of this section, as applicable. 1716
An owner includes an owner within the meaning of division (A) (2) 1717
of this section. 1718

The reduction is in lieu of any reduction under section 1719
4503.0610 of the Revised Code or division (A), (B) (1), or (C) of 1720
this section. The reduction applies to only one manufactured or 1721
mobile home owned and occupied by the surviving spouse of a 1722
disabled veteran. A manufactured or mobile home qualifies for a 1723
reduction in taxes under division (B) (2) of this section 1724
beginning in one of the following tax years: 1725

(a) For a surviving spouse described in division (H) (1) of 1726
section 4503.064 of the Revised Code, the year the disabled 1727
veteran dies; 1728

(b) For a surviving spouse described in division (H) (2) of 1729
section 4503.064 of the Revised Code, the first year on the 1730
first day of January of which the total disability rating 1731
described in division (F) of section 323.151 of the Revised Code 1732
has been received for the deceased spouse. 1733

In either case, the reduction shall continue through the 1734
tax year in which the surviving spouse dies or remarries. 1735

(C) The manufactured home tax levied pursuant to division 1736
(C) of section 4503.06 of the Revised Code on a manufactured or 1737
mobile home that is owned and occupied by the surviving spouse 1738
of a public service officer killed in the line of duty shall be 1739
reduced for any tax year for which an application for such 1740
reduction has been approved, provided the surviving spouse did 1741
not acquire ownership from a person, other than the surviving 1742
spouse's deceased public service officer spouse, related by 1743
consanguinity or affinity for the purpose of qualifying for the 1744
reduction. An owner includes an owner within the meaning of 1745
division (A) (2) of this section. 1746

(1) For manufactured and mobile homes for which the tax 1747

imposed by section 4503.06 of the Revised Code is computed under 1748
division (D) (2) of that section, the reduction shall equal the 1749
product obtained by multiplying fifty thousand dollars of the 1750
true value of the property in money, as adjusted under division 1751
(A) (2) (e) of this section, by the amounts described in divisions 1752
(A) (2) (b) (ii) to (iv) of this section. 1753

(2) For manufactured and mobile homes for which the tax 1754
imposed by section 4503.06 of the Revised Code is computed under 1755
division (D) (1) of that section, the reduction shall equal the 1756
product obtained by multiplying fifty thousand dollars of the 1757
cost to the owner, or the market value at the time of purchase, 1758
whichever is greater, as those terms are used in division (D) (1) 1759
of section 4503.06 of the Revised Code, as adjusted under 1760
division (A) (2) (e) of this section, by the amounts described in 1761
divisions (A) (2) (d) (ii) to (iv) of this section. 1762

The reduction is in lieu of any reduction under section 1763
4503.0610 of the Revised Code or division (A) or (B) of this 1764
section. The reduction applies to only one manufactured or 1765
mobile home owned and occupied by such a surviving spouse. A 1766
manufactured or mobile home qualifies for a reduction in taxes 1767
under this division for the tax year in which the public service 1768
officer dies through the tax year in which the surviving spouse 1769
dies or remarries. 1770

(D) If the owner or the spouse of the owner of a 1771
manufactured or mobile home is eligible for a homestead 1772
exemption on the land upon which the home is located, the 1773
reduction to which the owner or spouse is entitled under this 1774
section shall not exceed the difference between the reduction to 1775
which the owner or spouse is entitled under division (A), (B), 1776
or (C) of this section and the amount of the reduction under the 1777

homestead exemption. 1778

(E) No reduction shall be made with respect to the home of 1779
any person convicted of violating division (C) or (D) of section 1780
4503.066 of the Revised Code for a period of three years 1781
following the conviction. 1782

Sec. 5735.50. (A) As used in this section: 1783

(1) "Federal motor fuel tax" means the tax levied under 1784
section 4081 of the Internal Revenue Code on gasoline other than 1785
aviation gasoline or diesel fuel, as those terms are defined in 1786
section 4083 of the Internal Revenue Code. 1787

(2) "State motor fuel tax" means the tax levied under 1788
section 5735.05 of the Revised Code on gasoline or diesel fuel. 1789

(3) "Rate of federal motor fuel tax" means the rate of 1790
federal motor fuel tax levied under section 4081 of the Internal 1791
Revenue Code on one gallon of gasoline other than aviation 1792
gasoline or one gallon of diesel fuel, as those terms are 1793
defined in section 4083 of the Internal Revenue Code. 1794

~~(2)~~(4) "Rate of state motor fuel tax" means the rate of 1795
state motor fuel tax levied under section 5735.05 of the Revised 1796
Code on one gallon of gasoline or one gallon of diesel fuel. 1797

~~(3)~~(5) "Adjustment date" means a date on which a change in 1798
the rate of federal or state motor fuel tax takes effect or, if 1799
such a change occurs within six months after an adjustment date, 1800
the first day of the seventh month following that adjustment 1801
date. 1802

~~(4)~~(6) "Fuel tax notice" means a notice described in 1803
division (B) (1) of this section. 1804

~~(5)~~(7) "Retail pump" means a pump situated at a retail 1805

service station through which gasoline or diesel fuel is pumped 1806
directly into motor vehicle fuel tanks for consumption. 1807

~~(6)~~(8) "Municipal sealer" means a sealer of weights and 1808
measures appointed under section 733.63 of the Revised Code. 1809

(B) (1) The director of agriculture shall, within ninety 1810
days after an adjustment date, design and cause to be produced a 1811
notice that displays, in readable font, the following 1812
information, which the director may obtain in consultation with 1813
the tax commissioner: 1814

(a) The rate of federal and state motor fuel tax as of the 1815
adjustment date. The information required by division (B) (1) (a) 1816
of this section shall be categorized and arranged on the notice 1817
as such information is categorized and arranged on the following 1818
table: 1819
1820

	1	2	3
A		GASOLINE	DIESEL FUEL
B	FEDERAL TAX	[Rate of federal motor fuel tax on gasoline other than aviation gasoline]	[Rate of federal motor fuel tax on diesel fuel]
C	STATE TAX	[Rate of state motor fuel tax on gasoline]	[Rate of state motor fuel tax on diesel fuel]
D	TOTAL TAX	[sum of the rate of federal motor fuel tax on gasoline other than aviation gasoline plus the rate of	[sum of the rate of motor fuel tax on diesel fuel plus the rate of state motor

state motor fuel tax on	fuel tax on diesel
gasoline]	fuel]

1821

Each of the three columns in the table described in 1822
division (B) (1) (a) of this section shall be separated by a 1823
vertical line and each of the four rows shall be separated by a 1824
horizontal line. The table shall be enclosed within lines 1825
forming a box such that "federal tax," "state tax," "total tax," 1826
and the corresponding gasoline and diesel rates appear as 1827
individual cells within a grid pattern. 1828

(b) A representation of the great seal of the state as 1829
described in section 5.10 of the Revised Code without regard to 1830
the minimum dimensions prescribed by that section; 1831

(c) At the bottom of the notice and in a font smaller than 1832
that used to display the information described in division (B) 1833
(1) (a) of this section, a statement that reads as follows: "THIS 1834
NOTICE IS REQUIRED BY THE OHIO FUEL TAX TRANSPARENCY ACT, O.R.C. 1835
5735.50." 1836

(2) A fuel tax notice shall not display any information 1837
other than the information required under divisions (B) (1) (a) to 1838
(c) of this section, and shall not display the name of any 1839
public official, state employee, or state agency. No color shall 1840
be displayed on the notice other than red, white, or blue. The 1841
width and length of a fuel tax notice shall not be less than 1842
four inches and shall not exceed four and one-half inches. 1843

(3) The director shall, within ninety days after an 1844
adjustment date, distribute fuel tax notices to each county 1845
auditor or municipal sealer in the number requested by the 1846

auditor or sealer under division (C) (1) of this section. The 1847
director shall not charge a county auditor, municipal sealer, or 1848
any person for the creation or delivery of a fuel tax notice 1849
under this section. 1850

(C) (1) Within fifteen days after an adjustment date, the 1851
director of agriculture shall notify each county auditor and 1852
municipal sealer that the director is designing and causing to 1853
be produced fuel tax notices as required under division (B) (1) 1854
of this section. Within fifteen days after receipt of such a 1855
notice, a county auditor or municipal sealer shall notify the 1856
director of the number of fuel tax notices the auditor or sealer 1857
requires to perform the auditor's or sealer's duties under 1858
division (C) (2) of this section. 1859

(2) Except as otherwise provided in division (C) (3) of 1860
this section, each county auditor or municipal sealer or an 1861
employee thereof shall affix fuel tax notices received from the 1862
director of agriculture on each retail pump the auditor or 1863
sealer is required to inspect under the authority of section 1864
1327.52 of the Revised Code. Each notice shall be affixed on or 1865
before the earlier of fourteen months following the most recent 1866
adjustment date or the date the auditor or sealer or an employee 1867
thereof arrives on the premises of a retail service station for 1868
the purposes of carrying out a required inspection or other 1869
official business, including the performance of the auditor's or 1870
sealer's duties under section 1327.52 of the Revised Code. A 1871
fuel tax notice shall be displayed in a clear and prominent 1872
manner and shall be affixed on each face of a retail pump on 1873
which a meter measuring the volume of gasoline or diesel fuel 1874
dispensed is located. A notice shall not be affixed in a manner 1875
that obstructs or obscures any other notice or sticker required 1876
to be displayed pursuant to federal, state, or local law. A 1877

county auditor or municipal sealer or employee thereof shall 1878
replace any fuel tax notice that is no longer readable or is no 1879
longer affixed as required under division (C) (2) of this section 1880
or that has been affixed on a retail pump for more than three 1881
consecutive years. 1882

(3) In lieu of fuel tax notices being affixed on each 1883
retail pump as required by division (C) (2) of this section, the 1884
owner or operator of a retail service station may provide the 1885
information required to be displayed on the notice by any of the 1886
following means: 1887

(a) Displaying video messages via video displays visible 1888
to users of the retail pump; 1889

(b) Printing the information on customer receipts; 1890

(c) Posting the information conspicuously at the public 1891
entrance to the premises of the service station. 1892

(D) A county auditor or municipal sealer may notify the 1893
director of agriculture at any time if the auditor or sealer 1894
requires additional fuel tax notices to perform the auditor's or 1895
sealer's duties under this section. Upon receiving such a 1896
request, the director shall distribute the number of fuel tax 1897
notices so requested to the auditor or sealer. 1898

(E) Nothing in this section makes the owner or operator of 1899
a retail service station liable for affixing or maintaining a 1900
fuel tax notice. 1901

(F) Notwithstanding division (A) of section 5735.10 of the 1902
Revised Code and in addition to the requirements of divisions 1903
(B) and (C) of this section, the owner or operator of a retail 1904
service station shall, upon request, provide a receipt to a 1905
consumer who purchases motor fuel at the retail service station. 1906

Each receipt shall separately list all of the following 1907
information, with all monetary amounts rounded to the nearest 1908
one cent: 1909

(1) The number of gallons of motor fuel purchased and the 1910
amount charged per gallon before any federal or state motor fuel 1911
taxes apply; 1912

(2) The product obtained by multiplying the number of 1913
gallons purchased by the rate of federal motor fuel tax that 1914
applied on the date of the sale; 1915

(3) The product obtained by multiplying the number of 1916
gallons purchased by the rate of state motor fuel tax that 1917
applied on the date of the sale; 1918

(4) The total amount charged for the purchase of the motor 1919
fuel, including all federal and state motor fuel taxes. 1920

Sec. 5735.99. (A) Whoever violates division (F) of section 1921
5735.02, division (D) of section 5735.021, division (B) of 1922
section 5735.063, division (B) of section 5735.064, or division 1923
(A) (2) of section 5735.20 of the Revised Code is guilty of a 1924
misdemeanor of the first degree. 1925

(B) Whoever violates division (C) of section 5735.06 of 1926
the Revised Code is guilty of a felony of the fourth degree. 1927

(C) Whoever violates section 5735.025 or division (A) (1) 1928
of section 5735.20 of the Revised Code is guilty of a 1929
misdemeanor of the first degree, if the tax owed or the 1930
fraudulent refund received is not greater than five hundred 1931
dollars. If the tax owed or the fraudulent refund received is 1932
greater than five hundred dollars but not greater than ten 1933
thousand dollars, the offender is guilty of a felony of the 1934
fourth degree; for each subsequent offense when the tax owed or 1935

the fraudulent refund received is greater than five hundred 1936
dollars but not greater than ten thousand dollars, the offender 1937
is guilty of a felony of the third degree. If the tax owed or 1938
the fraudulent refund received is greater than ten thousand 1939
dollars, the offender is guilty of a felony of the second 1940
degree. 1941

(D) Whoever violates a provision of this chapter, except 1942
division (F) of section 5735.50 of the Revised Code, for which a 1943
penalty is not otherwise prescribed under this section is guilty 1944
of a misdemeanor of the fourth degree. 1945

(E) Whoever violates division (D) (5) of section 5735.19 of 1946
the Revised Code is guilty of a misdemeanor of the first degree. 1947

Section 2. That existing sections 122.09, 123.28, 123.281, 1948
169.08, 323.152, 718.13, 4503.065, 5735.50, and 5735.99 of the 1949
Revised Code are hereby repealed. 1950

Section 3. That sections 123.282, 123.283, and 169.081 of 1951
the Revised Code are hereby repealed. 1952

Section 4. All items in this act are hereby appropriated 1953
as designated out of any moneys in the state treasury to the 1954
credit of the designated fund. For all operating appropriations 1955
made in this act, those in the first column are for fiscal year 1956
2026 and those in the second column are for fiscal year 2027. 1957
The operating appropriations made in this act are in addition to 1958
any other operating appropriations made for these fiscal years. 1959

Section 5. 1960
1961

1 2 3 4 5

B Dedicated Purpose Fund Group

C 5EF1 042436 Ohio Direct Rebate \$0 \$665,000,000

D Dedicated Purpose Fund Group Total \$0 \$665,000,000

E TOTAL ALL BUDGET FUND GROUPS \$0 \$665,000,000

OHIO DIRECT REBATE 1962

The foregoing appropriation item 042436, Ohio Direct 1963
Rebate, shall be used by the Director of Budget and Management 1964
to issue payments to electric distribution utilities in order to 1965
compensate them for issuing \$150 credits to every residential 1966
customer of each electric distribution utility as authorized in 1967
Section 11 of this act. If it is determined by the Director of 1968
Budget and Management that additional amounts are necessary to 1969
make the payments required by this section, the amounts are 1970
hereby appropriated. 1971

Notwithstanding division (A) of section 169.05 of the 1972
Revised Code, on the effective date of this section or as soon 1973
as possible thereafter, and upon the request of the Director of 1974
Budget and Management, the Director of Commerce shall transfer 1975
to the Ohio Direct Rebate Fund, which is hereby created in the 1976
state treasury, \$275,000,000 of unclaimed funds that have been 1977
reported by holders of unclaimed funds under section 169.05 of 1978
the Revised Code, irrespective of the allocation of the 1979
unclaimed funds under that section. 1980

On the effective date of this section or as soon as 1981
possible thereafter, the Director of Budget and Management shall 1982
transfer \$390,000,000 cash from the General Revenue Fund to the 1983
Ohio Direct Rebate Fund (Fund 5EF1). 1984

Section 6.

1985

1986

1	2	3	4	5
A	TAX DEPARTMENT OF TAXATION			
B	General Revenue Fund			
C	GRF 110414 Gas Station Payments		\$0	\$1,000,000
D	General Revenue Fund Total		\$0	\$1,000,000
E	Dedicated Purpose Fund Group			
F	5EG1 110664 Tax Relief Hold Harmless		\$0	\$725,000,000
G	Dedicated Purpose Fund Group Total		\$0	\$725,000,000
H	TOTAL ALL BUDGET FUND GROUPS		\$0	\$726,000,000

GAS STATION PAYMENTS

1987

The foregoing appropriation item 110414, Gas Station
Payments, shall be used by the Department of Taxation to make
payments of \$125 for each retail service station in this state
of a licensed retail dealer, as those terms are defined in
section 5735.01 of the Revised Code. A licensed retail dealer
shall submit a request for payment under this section from the
Department, on a form prescribed by the Department, on or before
December 1, 2026. Any appropriation remaining after all payments
have been made may be used by the Department of Taxation for
administration of the tax levied under section 5735.05 of the
Revised Code.

TAX RELIEF HOLD HARMLESS

1999

The foregoing appropriation item 110664, Tax Relief Hold Harmless, shall be treated as revenue arising from taxes imposed under section 5728.06 or 5735.05 of the Revised Code during the temporary reduction period established in Section 10 of this act due to the reduction authorized in that section. The appropriation shall be used to disburse cash to the funds specified in Chapter 5728. or 5735. of the Revised Code to reimburse the funds and disbursements in those chapters for forgone revenue resulting from the temporary reduction period authorized in Section 10 of this act.

Section 7.

1	2	3	4	5
A	RDF STATE REVENUE DISTRIBUTIONS			
B	General Revenue Fund			
C	GRF 110908	Property Tax	\$0	\$40,000,000
		Reimbursement - Local Government		
D	GRF 200903	Property Tax	\$0	\$74,000,000
		Reimbursement - Education		
E	General Revenue Fund Total		\$0	\$114,000,000
F	TOTAL ALL BUDGET FUND GROUPS		\$0	\$114,000,000

Section 8. Within the limits set forth in this act, the Director of Budget and Management shall establish accounts indicating the source and amount of funds for each appropriation made in this act, and shall determine the manner in which

appropriation accounts shall be maintained. Expenditures from 2016
operating appropriations contained in this act shall be 2017
accounted for as though made in, and are subject to all 2018
applicable provisions of, H.B. 96 of the 136th General Assembly. 2019

Section 9. That Section 229.40 of H.B. 96 of the 136th 2020
General Assembly (as amended by H.B. 434 of the 136th General 2021
Assembly) is hereby repealed. 2022

Section 10. (A) Terms used in this section have the same 2023
meaning as in section 5735.01 of the Revised Code. As used in 2024
this section, "temporary reduction period" means the period 2025
beginning at 12:01 a.m. on the third day after the effective 2026
date of this section and ending at 11:59 p.m. on the date that 2027
is ninety-three days after the effective date of this section. 2028

(B) Notwithstanding section 5735.05 of the Revised Code, 2029
the rates of tax imposed by division (E) of that section on each 2030
gallon of gasoline and diesel fuel shall be one-hundredth of one 2031
cent during the temporary reduction period. 2032

Notwithstanding section 5735.50 of the Revised Code, the 2033
Director of Agriculture shall not produce and distribute fuel 2034
tax notices reflecting the rates imposed by this section during 2035
the temporary reduction period. 2036

(C) A licensed retail dealer shall apply to the Tax 2037
Commissioner for payment under this section. The payment shall 2038
equal, for each gallon of gasoline or diesel fuel that the 2039
licensed retail dealer has in its possession at the beginning of 2040
the temporary reduction period or that the dealer receives after 2041
that time and that the dealer sells at retail during the 2042
temporary reduction period, the difference, if any, between the 2043
amount of tax that was paid or required to be paid by a licensed 2044

motor fuel dealer on that gallon of gasoline or diesel fuel, as 2045
applicable, under section 5735.05 of the Revised Code and one- 2046
hundredth of one cent. The licensed retail dealer shall apply 2047
for the payment on or before February 1, 2027. The Commissioner 2048
shall prescribe the form of the application and shall review 2049
each application. If a payment is approved, the Commissioner 2050
shall, within thirty days after receipt of the application, 2051
certify the amount to the Director of Budget and Management and 2052
Treasurer of State for payment from the Tax Refund Fund created 2053
by section 5703.052 of the Revised Code. The payment shall be 2054
treated for all purposes as a refund of the tax levied under 2055
section 5735.05 of the Revised Code. A licensed retail dealer 2056
may submit more than one application under this division, 2057
provided that the same gallons of gasoline or diesel fuel are 2058
not included on more than one application. 2059

(D) (1) For the same purposes described in section 5735.05 2060
of the Revised Code, a motor fuel excise tax is levied on 2061
licensed retail dealers, measured by gallons, upon the gasoline 2062
or diesel fuel that the dealer sells at retail after the end of 2063
the temporary reduction period and that has been taxed at the 2064
rate prescribed in division (B) of this section. On or before 2065
March 1, 2027, each licensed retail dealer of motor fuel shall 2066
remit the tax to the Tax Commissioner, which shall equal the sum 2067
of the following: 2068

(a) The product obtained by multiplying thirty-eight and 2069
forty-nine hundredths cents by the number of gallons of such 2070
gasoline. 2071

(b) The product obtained by multiplying forty-six and 2072
ninety-nine hundredths cents by the number of gallons of such 2073
diesel fuel. 2074

The Commissioner shall prescribe a form for remission of 2075
the payment. 2076

(2) Any licensed retail dealer who fails to remit a 2077
payment as required under this division shall forfeit and pay 2078
into the state treasury a late charge equal to fifty dollars or 2079
ten per cent of the payment due, whichever is greater. 2080

(3) Unpaid payments and late charges may be collected by 2081
assessment in the same manner prescribed under section 5735.12 2082
of the Revised Code. 2083

(4) All amounts collected under this section shall be 2084
considered revenue arising from the tax imposed by section 2085
5735.05 of the Revised Code. 2086

(E) (1) No licensed retail dealer or licensed motor fuel 2087
dealer shall sell any motor fuel during the temporary reduction 2088
period without passing the full benefit of the reduced rate of 2089
tax effective during that period onto the consumer or other 2090
purchaser. 2091

(2) Both of the following have a cause of action against a 2092
licensed retail dealer or licensed motor fuel dealer for a 2093
violation of division (E) (1) of this section: 2094

(a) The Attorney General if, by the Attorney General's own 2095
inquiries or as a result of complaints, the Attorney General has 2096
reasonable cause to believe that a violation of division (E) (1) 2097
of this section occurred; 2098

(b) Any person harmed by an alleged violation of division 2099
(E) (1) of this section. 2100

(3) All of the following apply to a cause of action under 2101
division (E) (2) of this section: 2102

(a) The Attorney General or the person harmed by the 2103
alleged violation may bring a class action under Civil Rule 23. 2104

(b) The courts of common pleas, and municipal or county 2105
courts within their respective monetary jurisdictions, have 2106
jurisdiction over the cause of action. 2107

(c) There is a rebuttable presumption that a violation of 2108
division (E) (1) of this section has been committed if the net 2109
profit on the sale of motor fuel from a licensed retail dealer 2110
or licensed motor fuel dealer is more during the temporary 2111
reduction period than it was during any of the three months 2112
prior to the holiday. 2113

(4) (a) Whoever violates division (E) (1) of this section is 2114
subject to a civil penalty that is triple the amount of improper 2115
benefit or fifty cents per impacted gallon of motor fuel, 2116
whichever is greater, plus attorney fees and costs. 2117

(b) Civil penalties ordered pursuant to division (E) (4) (a) 2118
of this section in an action brought by the Attorney General 2119
shall be paid as follows: One-fourth of the amount to the 2120
treasurer of the county in which the action is brought and 2121
three-fourths to the Consumer Protection Enforcement Fund 2122
created by section 1345.51 of the Revised Code. 2123

(5) No action for a violation of division (E) (1) of this 2124
section may be brought more than two years after the occurrence 2125
of the violation that is the subject of suit. 2126

(6) Any county auditor or any municipal sealer, as defined 2127
in section 5735.50 of the Revised Code, is authorized to gather 2128
information related to the enforcement of division (E) (1) of 2129
this section in performance of the auditor's or sealer's duties 2130
under section 1327.52 of the Revised Code. 2131

(F) Notwithstanding any other provision to the contrary, 2132
the Tax Commissioner may delay by up to ten business days, as 2133
defined in section 122.84 of the Revised Code, the distribution 2134
of taxes levied under sections 5728.06 and 5735.05 of the 2135
Revised Code required to be made in December 2026. 2136

(G) Notwithstanding division (A) of section 169.05 of the 2137
Revised Code, on the effective date of this section or as soon 2138
as possible thereafter, and upon the request of the Director of 2139
Budget and Management, the Director of Commerce shall transfer 2140
to the Tax Relief Hold Harmless Fund, which is hereby created in 2141
the state treasury, \$725,000,000 of unclaimed funds that have 2142
been reported by holders of unclaimed funds under section 169.05 2143
of the Revised Code, irrespective of the allocation of the 2144
unclaimed funds under that section. Money transferred to the Tax 2145
Relief Hold Harmless Fund shall be considered revenue from the 2146
tax imposed under section 5728.06 or 5735.05 of the Revised 2147
Code, except that the revenue shall be transferred and disbursed 2148
as necessary by the Director of Budget and Management, in 2149
consultation with the Tax Commissioner, in accordance with 2150
Chapters 5728. and 5735. of the Revised Code to reimburse the 2151
funds and disbursements in those chapters for forgone revenue 2152
resulting from the temporary reduction period. 2153

Section 11. (A) As used in this section, "electric 2154
distribution utility" has the same meaning as in section 4928.01 2155
of the Revised Code. 2156

(B) Disbursements from the Ohio Direct Rebate Fund shall 2157
be made to each electric distribution utility, at the direction 2158
of the Public Utilities Commission, to pay for bill credit 2159
amounts applied to residential customer electricity bills under 2160
division (C) of this section. The Commission shall direct the 2161

Director of Budget and Management to disburse money from the 2162
Ohio Direct Rebate Fund to each electric distribution utility to 2163
pay all costs of applying the bill credit amounts to residential 2164
customer electric bills under division (C) this section. 2165

(C) Each electric distribution utility shall apply a bill 2166
credit that equals one hundred fifty dollars to the first 2167
electricity bill issued after the effective date of this section 2168
to each of its residential customers in this state. Any unused 2169
bill credit amount must carry forward on subsequent electricity 2170
bills until the entire one hundred fifty dollar credit amount 2171
has been applied. 2172

Section 12. It is the intent of the General Assembly that, 2173
if there are insufficient funds available to pay unclaimed funds 2174
claims pursuant to section 169.08 of the Revised Code due to 2175
transfers made from the Unclaimed Funds Trust Fund, the General 2176
Assembly will provide funds to pay the unclaimed funds claims. 2177

Section 13. The amendment by this act of section 5735.50 2178
of the Revised Code applies beginning on and after the seventh 2179
day after the effective day of this section. 2180

The amendment by this act of sections 323.152 and 4503.065 2181
of the Revised Code applies, in the case of property on the real 2182
property tax list, to tax years ending on or after the effective 2183
date of this section and, in the case of property on the 2184
manufactured home tax list, to tax years beginning on or after 2185
the effective date of this section. 2186

Section 14. This act is hereby declared to be an emergency 2187
measure necessary for the immediate preservation of the public 2188
peace, health, and safety. The reason for such necessity is to 2189
protect Ohio families from increasing costs caused by the 2190

President of the United States instigating and failing to end	2191
the War in Iran, which is directly driving up oil and gas prices	2192
and straining Ohio's economy as a whole. Therefore, this act	2193
shall go into immediate effect.	2194