

As Introduced

136th General Assembly

Regular Session

2025-2026

H. B. No. 118

Representatives Demetriou, Thomas, J.

A BILL

To amend sections 3742.01, 3742.03, 3742.39, 1
3742.50, 5747.08, 5747.26, 5747.50, 5747.502, 2
5747.51, 5747.53, and 5747.98 and to enact 3
sections 3742.47 and 5747.504 of the Revised 4
Code to revise the law governing lead testing, 5
certification, and tax credits. 6

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

Section 1. That sections 3742.01, 3742.03, 3742.39, 7
3742.50, 5747.08, 5747.26, 5747.50, 5747.502, 5747.51, 5747.53, 8
and 5747.98 be amended and sections 3742.47 and 5747.504 of the 9
Revised Code be enacted to read as follows: 10

Sec. 3742.01. As used in this chapter: 11

(A) "Board of health" means the board of health of a city 12
or general health district or the authority having the duties of 13
a board of health under section 3709.05 of the Revised Code. 14

(B) "Child care facility" means each area of any of the 15
following in which child care, as defined in section 5104.01 of 16
the Revised Code, is provided to children under six years of 17
age: 18

(1) A child care center, type A family child care home, or type B family child care home as defined in section 5104.01 of the Revised Code;

(2) A preschool program or school child program as defined in section 3301.52 of the Revised Code.

(C) "Clearance examination" means an examination to determine whether the lead hazards in a residential unit, child care facility, or school have been sufficiently controlled. A clearance examination includes a visual assessment, collection, and analysis of environmental samples.

(D) "Clearance technician" means a person, other than a licensed lead inspector or licensed lead risk assessor, who performs a clearance examination.

(E) "Clinical laboratory" means a facility for the biological, microbiological, serological, chemical, immunohematological, hematological, biophysical, cytological, pathological, or other examination of substances derived from the human body for the purpose of providing information for the diagnosis, prevention, or treatment of any disease, or in the assessment or impairment of the health of human beings. "Clinical laboratory" does not include a facility that only collects or prepares specimens, or serves as a mailing service, and does not perform testing.

(F) "Encapsulation" means the coating and sealing of surfaces with durable surface coating specifically formulated to be elastic, able to withstand sharp and blunt impacts, long-lasting, and resilient, while also resistant to cracking, peeling, algae, fungus, and ultraviolet light, so as to prevent any part of lead-containing paint from becoming part of house

dust or otherwise accessible to children. 48

(G) "Enclosure" means the resurfacing or covering of 49
surfaces with durable materials such as wallboard or paneling, 50
and the sealing or caulking of edges and joints, so as to 51
prevent or control chalking, flaking, peeling, scaling, or loose 52
lead-containing substances from becoming part of house dust or 53
otherwise accessible to children. 54

(H) "Environmental lead analytical laboratory" means a 55
facility that analyzes air, dust, soil, water, paint, film, or 56
other substances, other than substances derived from the human 57
body, for the presence and concentration of lead. 58

(I) "HEPA" means the designation given to a product, 59
device, or system that has been equipped with a high-efficiency 60
particulate air filter, which is a filter capable of removing 61
particles of 0.3 microns or larger from air at 99.97 per cent or 62
greater efficiency. 63

(J) "Interim controls" means a set of measures designed to 64
reduce temporarily human exposure or likely human exposure to 65
lead hazards. Interim controls include specialized cleaning, 66
repairs, painting, temporary containment, ongoing lead hazard 67
maintenance activities, and the establishment and operation of 68
management and resident education programs. 69

(K) (1) "Lead abatement" means a measure or set of measures 70
designed for the single purpose of permanently eliminating lead 71
hazards. "Lead abatement" includes all of the following: 72

(a) Removal of lead-based paint and lead-contaminated 73
dust; 74

(b) Permanent enclosure or encapsulation of lead-based 75
paint; 76

(c) Replacement of surfaces or fixtures painted with lead-based paint;	77 78
(d) Removal or permanent covering of lead-contaminated soil;	79 80
(e) Preparation, cleanup, and disposal activities associated with lead abatement.	81 82
(2) "Lead abatement" does not include any of the following:	83 84
(a) Residential rental unit lead-safe maintenance practices performed pursuant to sections 3742.41 and 3742.42 of the Revised Code;	85 86 87
(b) Implementation of interim controls;	88
(c) Activities performed by a property owner on a residential unit to which both of the following apply:	89 90
(i) It is a freestanding single-family home used as the property owner's private residence.	91 92
(ii) No child under six years of age who has lead poisoning resides in the unit.	93 94
(L) "Lead abatement contractor" means any individual who engages in or intends to engage in lead abatement and employs or supervises one or more lead abatement workers, including on-site supervision of lead abatement projects, or prepares specifications, plans, or documents for a lead abatement project.	95 96 97 98 99 100
(M) "Lead abatement project" means one or more lead abatement activities that are conducted by a lead abatement contractor and are reasonably related to each other.	101 102 103

(N) "Lead abatement project designer" means a person who 104
is responsible for designing lead abatement projects and 105
preparing a pre-abatement plan for all designed projects. 106

(O) "Lead abatement worker" means an individual who is 107
responsible in a nonsupervisory capacity for the performance of 108
lead abatement. 109

(P) "Lead-based paint" means any paint or other similar 110
surface-coating substance containing lead at or in excess of the 111
level that is hazardous to human health, as that level is 112
established in rules adopted under section 3742.45 of the 113
Revised Code. 114

(Q) "Lead-contaminated dust" means dust that contains an 115
area or mass concentration of lead at or in excess of the level 116
that is hazardous to human health, as that level is established 117
in rules adopted under section 3742.45 of the Revised Code. 118

(R) "Lead-contaminated soil" means soil that contains lead 119
at or in excess of the level that is hazardous to human health, 120
as that level is established in rules adopted under section 121
3742.45 of the Revised Code. 122

(S) "Lead free" means no lead-based paint is present in 123
any area referenced in division (B) of section 3742.42 of the 124
Revised Code. 125

(T) "Lead hazard" means material that is likely to cause 126
lead exposure and endanger an individual's health as determined 127
by the director of health in rules adopted under section 3742.45 128
of the Revised Code. "Lead hazard" includes lead-based paint, 129
lead-contaminated dust, lead-contaminated soil, and lead- 130
contaminated water pipes. 131

(U) "Lead inspection" means a surface-by-surface 132

investigation to determine the presence of lead-based paint. The 133
inspection shall use a sampling or testing technique approved by 134
the director in rules adopted under section 3742.03 of the 135
Revised Code. A licensed lead inspector or laboratory approved 136
under section 3742.09 of the Revised Code shall certify in 137
writing the precise results of the inspection. 138

(V) "Lead inspector" means any individual who conducts a 139
lead inspection, provides professional advice regarding a lead 140
inspection, or prepares a report explaining the results of a 141
lead inspection. 142

(W) "Lead poisoning" means the level of lead in human 143
blood that is hazardous to human health, as specified in rules 144
adopted under section 3742.45 of the Revised Code. 145

(X) "Lead risk assessment" means an on-site investigation 146
to determine and report the existence, nature, severity, and 147
location of lead hazards in a residential unit, child care 148
facility, or school, including information gathering from the 149
unit, facility, or school's current owner's knowledge regarding 150
the age and painting history of the unit, facility, or school 151
and occupancy by children under six years of age, visual 152
inspection, limited wipe sampling or other environmental 153
sampling techniques, and any other activity as may be 154
appropriate. 155

(Y) "Lead risk assessor" means a person who is responsible 156
for developing a written inspection, risk assessment, and 157
analysis plan; conducting inspections for lead hazards in a 158
residential unit, child care facility, or school; interpreting 159
results of inspections and risk assessments; identifying hazard 160
control strategies to reduce or eliminate lead exposures; and 161
completing a risk assessment report. 162

(Z) "Lead-safe residential rental unit" means a residential rental unit that has undergone the residential rental unit lead-safe maintenance practices described in section 3742.42 of the Revised Code, including post-maintenance dust sampling or are registered pursuant to division (D) of section 3742.41 of the Revised Code.

(AA) "Manager" means a person, who may be the same person as the owner, responsible for the daily operation of a residential unit, child care facility, or school.

(BB) "Permanent" means an expected design life of at least twenty years.

(CC) "Pre-cleaning" means cleaning techniques conducted pursuant to regulations or guidelines established by the United States department of housing and urban development to capture and eliminate lead contaminants prior to testing for possible lead contamination at a residential unit, child care facility, or school. "Pre-cleaning" includes wet wiping, mopping, or vacuuming.

(DD) "Replacement" means an activity that entails removing components such as windows, doors, and trim that have lead hazards on their surfaces and installing components free of lead hazards.

~~(DD)~~ (EE) "Residential unit" means a dwelling or any part of a building being used as an individual's private residence. "Residential unit" includes a residential rental unit.

~~(EE)~~ (FF) "Residential rental unit" means a rental property containing a dwelling or any part of a building being used as an individual's private residence.

~~(FF)~~ (GG) "School" means a public or nonpublic school in

which children under six years of age receive education. 192

Sec. 3742.03. The director of health shall adopt rules in 193
accordance with Chapter 119. of the Revised Code for the 194
administration and enforcement of sections 3742.01 to 3742.19 195
and 3742.99 of the Revised Code. The rules shall specify all of 196
the following: 197

(A) Procedures to be followed by a lead abatement 198
contractor, lead abatement project designer, lead abatement 199
worker, lead inspector, or lead risk assessor licensed under 200
section 3742.05 of the Revised Code for undertaking lead 201
abatement activities and procedures to be followed by a 202
clearance technician, lead inspector, or lead risk assessor in 203
performing a clearance examination; 204

(B) (1) Requirements for training and licensure, in 205
addition to those established under section 3742.08 of the 206
Revised Code, to include levels of training and periodic 207
refresher training for each class of worker, and to be used for 208
licensure under section 3742.05 of the Revised Code. Except in 209
the case of clearance technicians, these requirements shall 210
include at least twenty-four classroom hours of training based 211
on the Occupational Safety and Health Act training program for 212
lead set forth in 29 C.F.R. 1926.62. For clearance technicians, 213
the training requirements to obtain an initial license shall not 214
exceed six hours and the requirements for refresher training 215
shall not exceed two hours every four years. In establishing the 216
training and licensure requirements, the director shall consider 217
the core of information that is needed by all licensed persons, 218
and establish the training requirements so that persons who 219
would seek licenses in more than one area would not have to take 220
duplicative course work. 221

(2) Persons certified by the American board of industrial 222
hygiene as a certified industrial hygienist or as an industrial 223
hygienist-in-training, and persons registered as ~~a~~an 224
environmental health specialist or environmental health 225
specialist in training under Chapter 3776. of the Revised Code, 226
shall be exempt from any training requirements for initial 227
licensure established under this chapter, but shall be required 228
to take any examinations for licensure required under section 229
3742.05 of the Revised Code. 230

(C) Fees for licenses issued under section 3742.05 of the 231
Revised Code and for their renewal; 232

(D) Procedures to be followed by lead inspectors, lead 233
abatement contractors, environmental lead analytical 234
laboratories, lead risk assessors, lead abatement project 235
designers, and lead abatement workers to prevent public exposure 236
to lead hazards and ensure worker protection during lead 237
abatement projects; 238

(E) (1) Record-keeping and reporting requirements for 239
clinical laboratories, environmental lead analytical 240
laboratories, lead inspectors, lead abatement contractors, lead 241
risk assessors, lead abatement project designers, and lead 242
abatement workers for lead abatement projects and record-keeping 243
and reporting requirements for clinical laboratories, 244
environmental lead analytical laboratories, and clearance 245
technicians for clearance examinations; 246

(2) Record-keeping and reporting requirements regarding 247
lead poisoning for physicians; 248

(3) Information that is required to be reported under 249
rules based on divisions (E) (1) and (2) of this section and that 250

is a medical record is not a public record under section 149.43 251
of the Revised Code and shall not be released, except in 252
aggregate statistical form. 253

(F) Environmental sampling techniques for use in 254
collecting samples of air, water, dust, paint, and other 255
materials; 256

(G) Requirements for a respiratory protection plan 257
prepared in accordance with section 3742.07 of the Revised Code; 258

(H) Requirements under which a manufacturer of 259
encapsulants must demonstrate evidence of the safety and 260
durability of its encapsulants by providing results of testing 261
from an independent laboratory indicating that the encapsulants 262
meet the standards developed by the "E06.23.30 task group on 263
encapsulants," which is the task group of the lead hazards 264
associated with buildings subcommittee of the performance of 265
buildings committee of the American society for testing and 266
materials. 267

(I) A certification process for authorizing the use of 268
software in lead abatement and lead testing conducted by persons 269
and laboratories licensed under this chapter. Notwithstanding 270
any provision of section 121.95 of the Revised Code to the 271
contrary, a regulatory restriction contained in a rule adopted 272
under this division is not subject to sections 121.95 to 121.953 273
of the Revised Code. 274

Sec. 3742.39. (A) A residential unit, child care facility, 275
or school remains subject to a lead hazard control order issued 276
under section 3742.37 of the Revised Code until the unit, 277
facility, or school passes a clearance examination. After the 278
unit, facility, or school passes the clearance examination, the 279

director of health or board of health that issued the order 280
shall provide the owner and manager of the unit, facility, or 281
school with information on methods of maintaining control of 282
each lead hazard specified in the order. In the case of a 283
residential unit in which an individual who is not the owner or 284
manager resides, the director or board also shall provide the 285
information to the individual residing in the unit. 286

(B) Prior to a clearance examination conducted under this 287
chapter, a clearance technician, lead inspector, or lead risk 288
assessor may conduct pre-cleaning at a residential unit, child 289
care facility, or school. A clearance technician, lead 290
inspector, or lead risk assessor may charge a fee for the 291
performance of pre-cleaning. 292

Sec. 3742.47. (A) Any county, township, or municipal 293
corporation that requires a person to obtain a certification 294
that indicates that a property is safe from lead hazards for 295
purposes of rental registration under the authority of section 296
5321.19 of the Revised Code shall issue or deny that 297
certification not later than thirty days after the receipt of an 298
application for such certification. If a certification is 299
denied, the county, township, or municipal corporation shall 300
notify the person who is denied such certification of the denial 301
and of the specific components of the property that were 302
determined to include an unsafe lead hazard. 303

(B) Any person who is denied a certification specified 304
under division (A) of this section may resubmit an application 305
for certification by resubmitting lead test results for the 306
specific components of the property that were previously 307
determined to include an unsafe lead hazard. The person may 308
resubmit the application up to one hundred eighty days after the 309

county, township, or municipal corporation denies certification. 310

Sec. 3742.50. (A) As used in this section: 311

(1) "Lead abatement costs" means costs incurred by a 312
taxpayer or pass-through entity for either of the following: 313

(a) A lead abatement specialist to conduct a lead risk 314
assessment, a lead abatement project, or a clearance 315
examination, provided the specialist is authorized under this 316
chapter to conduct the respective task; 317

(b) Relocation costs incurred in the relocation of 318
occupants of an eligible dwelling to achieve occupant 319
protection, as described in 24 C.F.R. 35.1345(a). 320

"Lead abatement costs" do not include such costs for which 321
the taxpayer is reimbursed or such costs the taxpayer deducts or 322
excludes in computing the taxpayer's federal adjusted gross 323
income for federal income tax purposes or Ohio adjusted gross 324
income as determined under section 5747.01 of the Revised Code. 325

(2) "Eligible dwelling" means a residential unit, 326
including a single unit in a multi-unit building, constructed in 327
this state before 1978. 328

(3) "Lead abatement specialist" means an individual who 329
holds a valid license issued under section 3742.05 of the 330
Revised Code or, as used in divisions (B) to (E) of this 331
section, a pass-through entity that employs such an individual 332
or is owned, directly or indirectly, by such an individual. 333

(4) "~~Taxable year~~ and "~~taxpayer~~ year," "~~taxpayer,~~" and 334
"pass-through entity" have the same meanings as in section 335
5747.01 of the Revised Code. 336

(B) A taxpayer ~~who~~ or pass-through entity that incurs lead 337

abatement costs on an eligible dwelling during a taxable year 338
may apply to the director of health for a lead abatement tax 339
credit certificate. The applicant taxpayer or entity may also 340
assign the right to apply for a lead abatement tax credit 341
certificate to a lead abatement specialist in exchange for a 342
discount in the lead abatement costs charged by the specialist, 343
up to ten thousand dollars. The taxpayer or entity retains the 344
right to apply for a lead abatement tax certificate in the 345
amount by which the discount is less than ten thousand dollars. 346

If the taxpayer or entity who incurs lead abatement costs 347
is the applicant, the applicant shall list on the application 348
the amount of lead abatement costs the applicant incurred for 349
the eligible dwelling during the taxable year. ~~The~~ If a lead 350
abatement specialist is the applicant by assignment, the 351
application shall include the approval of the assignment by the 352
taxpayer or pass-through entity that incurred the lead abatement 353
costs, the amount of lead abatement costs charged to that 354
taxpayer or entity for the specialist's services, and the amount 355
of the discount in lead abatement costs provided in exchange for 356
the assignment. 357

The director, in consultation with the tax commissioner, 358
shall prescribe the form of a lead abatement tax credit 359
certificate, the manner by which an applicant shall apply for 360
the certificate, and requirements for the submission of any 361
record or other information an applicant must furnish with the 362
application to verify the lead abatement costs. 363

(C) (1) Upon receipt of an application under division (B) 364
of this section, the director of health shall verify all of the 365
following: 366

(a) The residential unit that is the subject of the 367

application is an eligible dwelling~~;~~; 368

(b) The taxpayer or pass-through entity incurred lead 369
abatement costs during the taxable year related to the eligible 370
dwelling~~;~~; 371

(c) If the application is filed by the lead abatement 372
specialist, the amount by which the specialist reduced the lead 373
abatement costs charged to the taxpayer or entity in exchange 374
for the right to file the application; 375

(d) The eligible dwelling has passed a clearance 376
examination in accordance with standards prescribed in rules 377
adopted by the director under section 3742.03 or 3742.45 of the 378
Revised Code. 379

(2) After verifying the conditions described in division 380
(C) (1) of this section, the director shall issue a lead 381
abatement tax credit certificate to the applicant equal to the 382
lesser of ~~(a) the~~; 383

(a) The lead abatement costs incurred by the taxpayer or 384
pass-through entity on the eligible dwelling during the taxable 385
year, ~~(b) the~~ if the taxpayer or entity is the applicant, or the 386
amount of the discount in lead abatement costs charged to the 387
taxpayer, if the lead abatement specialist is the applicant; 388

(b) The amount of lead abatement costs or discount listed 389
on the application~~, or (c) ten~~; 390

(c) Ten thousand dollars, subject to the limitation in 391
division (C) (3) of this section. 392

The amount of credit awarded on the basis of an eligible 393
dwelling may not exceed ten thousand dollars for any taxable 394
year. 395

(3) ~~The~~ In any fiscal year, the director may not issue 396
more than five million dollars, plus the amount of funds 397
transferred to the general revenue fund in the previous fiscal 398
year pursuant to division (F) of section 5747.504 of the Revised 399
Code, in lead abatement tax credit certificates ~~in any fiscal~~ 400
~~year.~~ 401

(D) The director of health, in consultation with the tax 402
commissioner, may adopt rules in accordance with Chapter 119. of 403
the Revised Code as necessary for the administration of this 404
section. 405

(E) Assignment of the right to apply for a lead abatement 406
tax credit certificate under division (B) of this section is a 407
consumer transaction for the purposes of sections 1345.01 to 408
1345.13 of the Revised Code. The lead abatement specialist is 409
the supplier and the taxpayer or pass-through entity is the 410
consumer for purposes of those sections. 411

Sec. 5747.08. An annual return with respect to the tax 412
imposed by section 5747.02 of the Revised Code and each tax 413
imposed under Chapter 5748. of the Revised Code shall be made by 414
every taxpayer for any taxable year for which the taxpayer is 415
liable for the tax imposed by that section or under that 416
chapter, unless the total credits allowed under division (E) of 417
section 5747.05 and divisions (F) and (G) of section 5747.055 of 418
the Revised Code for the year are equal to or exceed the tax 419
imposed by section 5747.02 of the Revised Code, in which case no 420
return shall be required unless the taxpayer is liable for a tax 421
imposed pursuant to Chapter 5748. of the Revised Code. 422

(A) If an individual is deceased, any return or notice 423
required of that individual under this chapter shall be made and 424
filed by that decedent's executor, administrator, or other 425

person charged with the property of that decedent. 426

(B) If an individual is unable to make a return or notice 427
required by this chapter, the return or notice required of that 428
individual shall be made and filed by the individual's duly 429
authorized agent, guardian, conservator, fiduciary, or other 430
person charged with the care of the person or property of that 431
individual. 432

(C) Returns or notices required of an estate or a trust 433
shall be made and filed by the fiduciary of the estate or trust. 434

(D) (1) (a) Except as otherwise provided in division (D) (1) 435
(b) of this section, any pass-through entity may file a single 436
return on behalf of one or more of the entity's investors other 437
than an investor that is a person subject to the tax imposed 438
under section 5733.06 of the Revised Code. The single return 439
shall set forth the name, address, and social security number or 440
other identifying number of each of those pass-through entity 441
investors and shall indicate the distributive share of each of 442
those pass-through entity investor's income taxable in this 443
state in accordance with sections 5747.20 to 5747.231 of the 444
Revised Code. Such pass-through entity investors for whom the 445
pass-through entity elects to file a single return are not 446
entitled to the exemption or credit provided for by sections 447
5747.02 and 5747.022 of the Revised Code; shall calculate the 448
tax before business credits at the highest rate of tax set forth 449
in section 5747.02 of the Revised Code for the taxable year for 450
which the return is filed; and are entitled to only their 451
distributive share of the business credits as defined in 452
division (D) (2) of this section. A single check drawn by the 453
pass-through entity shall accompany the return in full payment 454
of the tax due, as shown on the single return, for such 455

investors, other than investors who are persons subject to the 456
tax imposed under section 5733.06 of the Revised Code. 457

(b) (i) A pass-through entity shall not include in such a 458
single return any investor that is a trust to the extent that 459
any direct or indirect current, future, or contingent 460
beneficiary of the trust is a person subject to the tax imposed 461
under section 5733.06 of the Revised Code. 462

(ii) A pass-through entity shall not include in such a 463
single return any investor that is itself a pass-through entity 464
to the extent that any direct or indirect investor in the second 465
pass-through entity is a person subject to the tax imposed under 466
section 5733.06 of the Revised Code. 467

(c) Except as provided by division (L) of this section, 468
nothing in division (D) of this section precludes the tax 469
commissioner from requiring such investors to file the return 470
and make the payment of taxes and related interest, penalty, and 471
interest penalty required by this section or section 5747.02, 472
5747.09, or 5747.15 of the Revised Code. Nothing in division (D) 473
of this section precludes such an investor from filing the 474
annual return under this section, utilizing the refundable 475
credit equal to the investor's proportionate share of the tax 476
paid by the pass-through entity on behalf of the investor under 477
division (I) of this section, and making the payment of taxes 478
imposed under section 5747.02 of the Revised Code. Nothing in 479
division (D) of this section shall be construed to provide to 480
such an investor or pass-through entity any additional deduction 481
or credit, other than the credit provided by division (I) of 482
this section, solely on account of the entity's filing a return 483
in accordance with this section. Such a pass-through entity also 484
shall make the filing and payment of estimated taxes on behalf 485

of the pass-through entity investors other than an investor that 486
is a person subject to the tax imposed under section 5733.06 of 487
the Revised Code. 488

(2) For the purposes of this section, "business credits" 489
means the credits listed in section 5747.98 of the Revised Code 490
excluding the following credits: 491

(a) The retirement income credit under division (B) of 492
section 5747.055 of the Revised Code; 493

(b) The senior citizen credit under division (F) of 494
section 5747.055 of the Revised Code; 495

(c) The lump sum distribution credit under division (G) of 496
section 5747.055 of the Revised Code; 497

(d) The dependent care credit under section 5747.054 of 498
the Revised Code; 499

(e) The lump sum retirement income credit under division 500
(C) of section 5747.055 of the Revised Code; 501

(f) The lump sum retirement income credit under division 502
(D) of section 5747.055 of the Revised Code; 503

(g) The lump sum retirement income credit under division 504
(E) of section 5747.055 of the Revised Code; 505

(h) The credit for displaced workers who pay for job 506
training under section 5747.27 of the Revised Code; 507

(i) The twenty-dollar personal exemption credit under 508
section 5747.022 of the Revised Code; 509

(j) The joint filing credit under division (E) of section 510
5747.05 of the Revised Code; 511

(k) The nonresident credit under division (A) of section 512

5747.05 of the Revised Code;	513
(1) The credit for a resident's out-of-state income under division (B) of section 5747.05 of the Revised Code;	514 515
(m) The earned income tax credit under section 5747.71 of the Revised Code;	516 517
(n) The lead abatement credit under section 5747.26 of the Revised Code;	518 519
(e) The credit for education expenses under section 5747.72 of the Revised Code;	520 521
(p) <u>(o)</u> The credit for tuition paid to a nonchartered nonpublic school under section 5747.75 of the Revised Code.	522 523
(3) The election provided for under division (D) of this section applies only to the taxable year for which the election is made by the pass-through entity. Unless the tax commissioner provides otherwise, this election, once made, is binding and irrevocable for the taxable year for which the election is made. Nothing in this division shall be construed to provide for any deduction or credit that would not be allowable if a nonresident pass-through entity investor were to file an annual return.	524 525 526 527 528 529 530 531
(4) If a pass-through entity makes the election provided for under division (D) of this section, the pass-through entity shall be liable for any additional taxes, interest, interest penalty, or penalties imposed by this chapter if the tax commissioner finds that the single return does not reflect the correct tax due by the pass-through entity investors covered by that return. Nothing in this division shall be construed to limit or alter the liability, if any, imposed on pass-through entity investors for unpaid or underpaid taxes, interest, interest penalty, or penalties as a result of the pass-through	532 533 534 535 536 537 538 539 540 541

entity's making the election provided for under division (D) of 542
this section. For the purposes of division (D) of this section, 543
"correct tax due" means the tax that would have been paid by the 544
pass-through entity had the single return been filed in a manner 545
reflecting the commissioner's findings. Nothing in division (D) 546
of this section shall be construed to make or hold a pass- 547
through entity liable for tax attributable to a pass-through 548
entity investor's income from a source other than the pass- 549
through entity electing to file the single return. 550

(E) If a husband and wife file a joint federal income tax 551
return for a taxable year, they shall file a joint return under 552
this section for that taxable year, and their liabilities are 553
joint and several, but, if the federal income tax liability of 554
either spouse is determined on a separate federal income tax 555
return, they shall file separate returns under this section. 556

If either spouse is not required to file a federal income 557
tax return and either or both are required to file a return 558
pursuant to this chapter, they may elect to file separate or 559
joint returns, and, pursuant to that election, their liabilities 560
are separate or joint and several. If a husband and wife file 561
separate returns pursuant to this chapter, each must claim the 562
taxpayer's own exemption, but not both, as authorized under 563
section 5747.02 of the Revised Code on the taxpayer's own 564
return. 565

(F) Each return or notice required to be filed under this 566
section shall contain the signature of the taxpayer or the 567
taxpayer's duly authorized agent and of the person who prepared 568
the return for the taxpayer, and shall include the taxpayer's 569
social security number. Each return shall be verified by a 570
declaration under the penalties of perjury. The tax commissioner 571

shall prescribe the form that the signature and declaration 572
shall take. 573

(G) Each return or notice required to be filed under this 574
section shall be made and filed as required by section 5747.04 575
of the Revised Code, on or before the fifteenth day of April of 576
each year, on forms that the tax commissioner shall prescribe, 577
together with remittance made payable to the treasurer of state 578
in the combined amount of the state and all school district 579
income taxes shown to be due on the form. 580

Upon good cause shown, the commissioner may extend the 581
period for filing any notice or return required to be filed 582
under this section and may adopt rules relating to extensions. 583
If the extension results in an extension of time for the payment 584
of any state or school district income tax liability with 585
respect to which the return is filed, the taxpayer shall pay at 586
the time the tax liability is paid an amount of interest 587
computed at the rate per annum prescribed by section 5703.47 of 588
the Revised Code on that liability from the time that payment is 589
due without extension to the time of actual payment. Except as 590
provided in section 5747.132 of the Revised Code, in addition to 591
all other interest charges and penalties, all taxes imposed 592
under this chapter or Chapter 5748. of the Revised Code and 593
remaining unpaid after they become due, except combined amounts 594
due of one dollar or less, bear interest at the rate per annum 595
prescribed by section 5703.47 of the Revised Code until paid or 596
until the day an assessment is issued under section 5747.13 of 597
the Revised Code, whichever occurs first. 598

If the commissioner considers it necessary in order to 599
ensure the payment of the tax imposed by section 5747.02 of the 600
Revised Code or any tax imposed under Chapter 5748. of the 601

Revised Code, the commissioner may require returns and payments 602
to be made otherwise than as provided in this section. 603

To the extent that any provision in this division 604
conflicts with any provision in section 5747.026 of the Revised 605
Code, the provision in that section prevails. 606

(H) The amounts withheld pursuant to section 5747.06, 607
5747.062, 5747.063, 5747.064, 5747.065, or 5747.071 of the 608
Revised Code shall be allowed to the ultimate recipient of the 609
income as credits against payment of the appropriate taxes 610
imposed on the ultimate recipient by section 5747.02 and under 611
Chapter 5748. of the Revised Code. As used in this division, 612
"ultimate recipient" means the person who is required to report 613
income from which amounts are withheld pursuant to section 614
5747.06, 5747.062, 5747.063, 5747.064, 5747.065, or 5747.071 of 615
the Revised Code on the annual return required to be filed under 616
this section. 617

(I) If a pass-through entity elects to file a single 618
return under division (D) of this section and if any investor is 619
required to file the annual return and make the payment of taxes 620
required by this chapter on account of the investor's other 621
income that is not included in a single return filed by a pass- 622
through entity or any other investor elects to file the annual 623
return, the investor is entitled to a refundable credit equal to 624
the investor's proportionate share of the tax paid by the pass- 625
through entity on behalf of the investor. The investor shall 626
claim the credit for the investor's taxable year in which or 627
with which ends the taxable year of the pass-through entity. 628
Nothing in this chapter shall be construed to allow any credit 629
provided in this chapter to be claimed more than once. For the 630
purpose of computing any interest, penalty, or interest penalty, 631

the investor shall be deemed to have paid the refundable credit 632
provided by this division on the day that the pass-through 633
entity paid the estimated tax or the tax giving rise to the 634
credit. 635

(J) The tax commissioner shall ensure that each return 636
required to be filed under this section includes a box that the 637
taxpayer may check to authorize a paid tax preparer who prepared 638
the return to communicate with the department of taxation about 639
matters pertaining to the return. The return or instructions 640
accompanying the return shall indicate that by checking the box 641
the taxpayer authorizes the department of taxation to contact 642
the preparer concerning questions that arise during the 643
processing of the return and authorizes the preparer only to 644
provide the department with information that is missing from the 645
return, to contact the department for information about the 646
processing of the return or the status of the taxpayer's refund 647
or payments, and to respond to notices about mathematical 648
errors, offsets, or return preparation that the taxpayer has 649
received from the department and has shown to the preparer. 650

(K) The tax commissioner shall permit individual taxpayers 651
to instruct the department of taxation to cause any refund of 652
overpaid taxes to be deposited directly into a checking account, 653
savings account, or an individual retirement account or 654
individual retirement annuity, or preexisting college savings 655
plan or program account offered by the Ohio tuition trust 656
authority under Chapter 3334. of the Revised Code, as designated 657
by the taxpayer, when the taxpayer files the annual return 658
required by this section electronically. 659

(L) If, for the taxable year, a nonresident or trust that 660
is the owner of an electing pass-through entity, as defined in 661

section 5747.38 of the Revised Code, does not have Ohio adjusted 662
gross income or, in the case of a trust, modified Ohio taxable 663
income other than from one or more electing pass-through 664
entities, the nonresident or trust shall not be required to file 665
an annual return under this section. Nothing in this division 666
precludes such an owner from filing the annual return under this 667
section, utilizing the refundable credit under section 5747.39 668
of the Revised Code equal to the owner's proportionate share of 669
the tax levied under section 5747.38 of the Revised Code and 670
paid by the electing pass-through entity, and making the payment 671
of taxes imposed under section 5747.02 of the Revised Code. 672

(M) The tax commissioner may adopt rules to administer 673
this section. 674

Sec. 5747.26. (A) Terms used in this section have the same 675
meanings as in section 3742.50 of the Revised Code. 676

(B) There is hereby allowed a ~~nonrefundable~~ refundable 677
credit against a taxpayer's aggregate tax liability under 678
section 5747.02 of the Revised Code for a taxpayer to whom a 679
lead abatement tax credit certificate was issued under section 680
3742.50 of the Revised Code. The credit equals the amount listed 681
on the certificate and shall be claimed for the taxable year in 682
which the certificate was issued. 683

The credit shall be claimed in the order required under 684
section 5747.98 of the Revised Code. If the credit exceeds the 685
taxpayer's aggregate tax due under section 5747.02 of the 686
Revised Code for that taxable year after allowing for credits 687
that precede the credit under this section in that order, such 688
excess shall be ~~allowed as a credit in each of the ensuing seven~~ 689
~~taxable years, but the amount of any excess credit allowed in~~ 690
~~any such taxable year shall be deducted from the balance carried~~ 691

~~forward to the ensuing taxable year~~refunded to the taxpayer. 692

(C) ~~The~~If a lead abatement tax credit certificate is 693
issued under section 3742.50 of the Revised Code to a pass- 694
through entity, a taxpayer that is a direct or indirect investor 695
in the entity may claim the taxpayer's proportionate or 696
distributive share of the credit authorized under division (B) 697
of this section. 698

(D) A taxpayer shall provide, upon request of the tax 699
commissioner, any documentation necessary to verify the taxpayer 700
is entitled to the credit under this section. 701

Sec. 5747.50. (A) As used in this section: 702

(1) "County's proportionate share of the calendar year 703
2007 LGF and LGRAF distributions" means the percentage computed 704
for the county under division (B) (1) (a) of section 5747.501 of 705
the Revised Code. 706

(2) "County's proportionate share of the total amount of 707
the local government fund additional revenue formula" means each 708
county's proportionate share of the state's population as 709
determined for and certified to the county for distributions to 710
be made during the current calendar year under division (B) (2) 711
(a) of section 5747.501 of the Revised Code. If prior to the 712
first day of January of the current calendar year the federal 713
government has issued a revision to the population figures 714
reflected in the estimate produced pursuant to division (B) (2) 715
(a) of section 5747.501 of the Revised Code, such revised 716
population figures shall be used for making the distributions 717
during the current calendar year. 718

(3) "2007 LGF and LGRAF county distribution base available 719
in that month" means the lesser of the amounts described in 720

division (A) (3) (a) and (b) of this section, provided that the 721
amount shall not be less than zero: 722

(a) The total amount available for distribution to 723
counties from the local government fund during the current 724
month. 725

(b) The total amount distributed to counties from the 726
local government fund and the local government revenue 727
assistance fund to counties in calendar year 2007 less the total 728
amount distributed to counties under division (B) (1) of this 729
section during previous months of the current calendar year. 730

(4) "Local government fund additional revenue distribution 731
base available during that month" means the total amount 732
available for distribution to counties during the month from the 733
local government fund, less any amounts to be distributed in 734
that month from the local government fund under division (B) (1) 735
of this section, provided that the local government fund 736
additional revenue distribution base available during that month 737
shall not be less than zero. 738

(5) "Total amount available for distribution to counties" 739
means the total amount available for distribution from the local 740
government fund during the current month less the total amount 741
available for distribution to municipal corporations during the 742
current month under division (C) of this section. 743

(B) On or before the tenth day of each month, the tax 744
commissioner shall provide for payment to each county an amount 745
equal to the sum of: 746

(1) The county's proportionate share of the calendar year 747
2007 LGF and LGRAF distributions multiplied by the 2007 LGF and 748
LGRAF county distribution base available in that month, provided 749

that if the 2007 LGF and LGRAAF county distribution base 750
available in that month is zero, no payment shall be made under 751
division (B) (1) of this section for the month or the remainder 752
of the calendar year; and 753

(2) The county's proportionate share of the total amount 754
of the local government fund additional revenue formula 755
multiplied by the local government fund additional revenue 756
distribution base available during that month. 757

Money received into the treasury of a county under this 758
division shall be credited to the undivided local government 759
fund in the treasury of the county on or before the fifteenth 760
day of each month. On or before the twentieth day of each month, 761
the county auditor shall issue warrants against all of the 762
undivided local government fund in the county treasury in the 763
respective amounts allowed as provided in section 5747.51 of the 764
Revised Code, and the treasurer shall distribute and pay such 765
sums to the subdivision therein. 766

(C) (1) As used in division (C) of this section: 767

(a) "Total amount available for distribution to 768
municipalities during the current month" means the difference 769
obtained by subtracting one million dollars from the product 770
obtained by multiplying the total amount available for 771
distribution from the local government fund during the current 772
month by the aggregate municipal share. 773

(b) "Aggregate municipal share" means the quotient 774
obtained by dividing the total amount distributed directly from 775
the local government fund to municipal corporations during 776
calendar year 2007 by the total distributions from the local 777
government fund and local government revenue assistance fund 778

during calendar year 2007. 779

(c) A municipal corporation's "distribution share" equals 780
one of the following: 781

(i) For municipal corporations with a population of more 782
than fifty thousand, fifty thousand; 783

(ii) For municipal corporations with a population of less 784
than one thousand, zero; 785

(iii) For all other municipal corporations, the municipal 786
corporation's population. 787

(d) A municipal corporation's "distribution percentage" 788
equals the percentage that a municipal corporation's 789
distribution share is of the total of all municipal 790
corporations' distribution shares. 791

(2) On or before the tenth day of each month, the tax 792
commissioner shall provide for payment from the local government 793
fund to each municipal corporation an amount equal to the 794
product derived by multiplying the municipal corporation's 795
distribution percentage by the total amount available for 796
distribution to municipal corporations during the current month. 797

(3) Payments received by a municipal corporation under 798
this division shall be paid into its general fund and may be 799
used for any lawful purpose. 800

(4) The amount distributed to municipal corporations under 801
this division during any calendar year shall not exceed the 802
amount distributed directly from the local government fund to 803
municipal corporations during calendar year 2007. If that 804
maximum amount is reached during any month, distributions to 805
municipal corporations in that month shall be as provided in 806

divisions (C) (1) and (2) of this section, but no further 807
distributions shall be made to municipal corporations under 808
division (C) of this section during the remainder of the 809
calendar year. 810

(5) Upon being informed of a municipal corporation's 811
dissolution, the tax commissioner shall cease providing for 812
payments to that municipal corporation under division (C) of 813
this section. The proportionate shares of the total amount 814
available for distribution to each of the remaining municipal 815
corporations under this division shall be increased on a pro 816
rata basis. 817

The tax commissioner shall reduce payments under division 818
(C) of this section to municipal corporations for which reduced 819
payments are required under section 5747.502 or 5747.504 of the 820
Revised Code. 821

(D) Each municipal corporation which has in effect a tax 822
imposed under Chapter 718. of the Revised Code shall, no later 823
than the thirty-first day of August of each year, certify to the 824
tax commissioner, on a form prescribed by the commissioner, the 825
amount of income tax revenue collected and refunded by such 826
municipal corporation pursuant to such chapter during the 827
preceding calendar year, arranged, when possible, by the type of 828
income from which the revenue was collected or the refund was 829
issued. The municipal corporation shall also report the amount 830
of income tax revenue collected and refunded on behalf of a 831
joint economic development district or a joint economic 832
development zone that levies an income tax administered by the 833
municipal corporation and the amount of such revenue distributed 834
to contracting parties during the preceding calendar year. The 835
tax commissioner may withhold payment of local government fund 836

moneys pursuant to division (C) of this section from any 837
municipal corporation for failure to comply with this reporting 838
requirement. 839

(E) (1) For the purposes of division (E) of this section: 840

(a) "Eligible taxing district" means a township, township 841
fire district, or joint fire district for which the total 842
taxable value of eligible power plants for tax year 2017 is at 843
least thirty per cent less than the total taxable value of 844
eligible power plants for tax year 2016. 845

(b) "Eligible power plant" means a power plant that is 846
subject to the requirements of 10 C.F.R. part 73. 847

(c) "Total taxable value of eligible power plants" of an 848
eligible taxing district means the total taxable value of the 849
taxable property of eligible power plants apportioned to the 850
district as shown in a preliminary assessment or amended 851
preliminary assessment and listed on the tax list of real and 852
public utility property. 853

(d) "Taxable property" has the same meaning as in section 854
5727.01 of the Revised Code. 855

(e) "Tax rate" of an eligible taxing district means one of 856
the following: 857

(i) For townships, the sum of the rates of levies imposed 858
under section 505.39, 505.51, or division (I), (J), (U), or (JJ) 859
of section 5705.19 of the Revised Code and extended on the tax 860
list of real and public utility property for tax year 2017, 861
excluding any levy imposed at whatever rate is required to raise 862
a fixed sum of money; 863

(ii) For township fire districts and joint fire districts, 864

the sum of the rates of levies extended on the tax list of real 865
and public utility property for tax year 2017, excluding any 866
levy imposed at whatever rate is required to raise a fixed sum 867
of money. 868

(2) Each fiscal year from fiscal year 2018 through fiscal 869
year 2028, the tax commissioner shall compute the following 870
amount for each eligible taxing district: 871

(a) For fiscal years 2018 and 2019, the amount obtained by 872
multiplying the eligible taxing district's tax rate by the 873
difference obtained by subtracting (i) the total taxable value 874
of eligible power plants of the district for tax year 2017 from 875
(ii) the total taxable value of eligible power plants of the 876
district for tax year 2016; 877

(b) For fiscal years 2020 through 2028, ninety per cent of 878
the amount calculated for the district under division (E) (2) (a) 879
or (b) of this section for the preceding fiscal year. 880

The commissioner shall certify the sum of the amounts 881
calculated for all eligible taxing districts under this division 882
for a fiscal year to the director of budget and management who, 883
on or before the seventh day of each month of that fiscal year, 884
shall transfer from the general revenue fund to the local 885
government fund one-twelfth of the amount certified. 886

(3) On or before the tenth day of each month, the tax 887
commissioner shall provide for payment to each county treasury 888
in which an eligible taxing district is located an amount equal 889
to one-twelfth of the amount computed for the district for that 890
fiscal year under division (E) (2) of this section. 891

Money received into the treasury of a county under 892
division (E) of this section shall be credited to the undivided 893

local government fund in the treasury of the county on or before 894
the fifteenth day of each month. On or before the twentieth day 895
of each month, the county auditor shall issue warrants against 896
the undivided local government fund for the amounts attributable 897
to each eligible taxing district, and the treasurer shall 898
distribute and pay such amounts to each eligible taxing 899
district. Money received by a township fire district or joint 900
fire district under this division shall be credited to the 901
district's general fund and may be used for any lawful purpose 902
of the district. Money received by a township under this 903
division shall be credited to the township's general fund and 904
shall be used for the purpose of funding fire, police, emergency 905
medical, or ambulance services. 906

Sec. 5747.502. (A) As used in this section: 907

(1) "Local authority" and "traffic law photo-monitoring 908
device" have the same meanings as in section 4511.092 of the 909
Revised Code. 910

(2) "School zone" has the same meaning as in section 911
4511.21 of the Revised Code. 912

(3) "Transportation district" means a territorial district 913
established by the director of transportation under section 914
5501.14 of the Revised Code. 915

(4) "District deputy director" means the person appointed 916
and assigned by the director of transportation under section 917
5501.14 of the Revised Code to administer the activities of a 918
transportation district. 919

(5) "Gross amount" means the entire amount of traffic 920
camera fines and fees paid by a driver. 921

(6) "~~Local government fund adjustment~~" or "LGF Traffic" 922

<u>camera adjustment</u> " means the sum of:	923
(a) The gross amount of all traffic camera fines collected	924
by a local authority during the preceding fiscal year, as	925
reported under division (B)(1) of this section, if such a report	926
is required; plus	927
(b) The residual <u>traffic camera adjustment</u> computed for	928
the local authority under division (B)(4) of this section, if	929
such an adjustment applies.	930
(7) "Local government fund payments" or "LGF payments"	931
means the payments a local authority would receive under	932
sections 5747.502 <u>5747.503</u> , 5747.51, and 5747.53, and division	933
(C) of section 5747.50 of the Revised Code, as applicable, if	934
not for the reductions required by divisions (C) and (D) of this	935
section.	936
(8) "Residual <u>traffic camera adjustment</u> " means the most	937
recent LGF <u>traffic camera adjustment</u> computed for a local	938
authority under division (B)(2) or (3) of this section minus the	939
sum of the reductions applied after that computation under	940
division (C) of this section to the local authority's LGF	941
payments.	942
(9) "Traffic camera fines" means civil fines for any	943
violation of any local ordinance or resolution that are based	944
upon evidence recorded by a traffic law photo-monitoring device.	945
(10) "Qualifying village" has the same meaning as in	946
section 5747.503 of the Revised Code.	947
(B)(1) Annually, on or before the thirty-first day of	948
July, any local authority that directly or indirectly collected	949
traffic camera fines during the preceding fiscal year shall file	950
a report with the tax commissioner that includes a detailed	951

statement of the gross amount of all traffic camera fines the 952
local authority collected during that period and the gross 953
amount of such fines that the local authority collected for 954
violations that occurred within a school zone. 955

(2) Annually, on or before the tenth day of August, the 956
commissioner shall compute a ~~local government fund traffic~~ 957
camera adjustment for each local authority that files a report 958
under division (B) (1) of this section or with respect to which a 959
residual traffic camera adjustment applies. Subject to division 960
(B) (3) of this section, the ~~LCF~~ traffic camera adjustment shall 961
be used by the commissioner to determine the amount of the 962
reductions required under division (C) of this section for each 963
of the next twelve months, starting with the month in which the 964
~~LCF~~ traffic camera adjustment is computed. After those twelve 965
months, the ~~LCF~~ traffic camera adjustment ceases to apply and, 966
if ~~an LCF~~ a traffic camera adjustment continues to be required, 967
the amount of the reductions required under division (C) of this 968
section shall be determined based on an updated ~~LCF~~ traffic 969
camera adjustment computed under this division. 970

(3) Upon receipt of a report described by division (B) (1) 971
of this section that is not timely filed, the commissioner shall 972
do both of the following: 973

(a) If one or more payments to the local authority has 974
been withheld under division (D) of this section because of the 975
local authority's failure to file the report, notify the county 976
auditor and county treasurer of the appropriate county that the 977
report has been received and that, subject to division (C) of 978
this section, payments to the local authority from the undivided 979
local government fund are to resume. 980

(b) Compute the local authority's ~~LCF~~ traffic camera 981

adjustment using the information in the report. ~~An LGF-A traffic~~ 982
~~camera adjustment~~ computed under this division shall be used by 983
the commissioner to determine the amount of the reductions 984
required under division (C) of this section starting with the 985
next required reduction. The ~~LGF-traffic camera~~ adjustment 986
ceases to apply on the thirty-first day of the ensuing July, 987
following which, if ~~an LGF-a traffic camera~~ adjustment continues 988
to be required, the amount of the reductions required under 989
division (C) of this section shall be determined based on an 990
updated ~~LGF-traffic camera~~ adjustment computed under division 991
(B) (2) of this section. 992

(4) Annually, on or before the tenth day of August, the 993
commissioner shall compute a residual traffic camera adjustment 994
for each local authority whose ~~LGF-traffic camera~~ adjustment for 995
the preceding year exceeds the amount by which the local 996
authority's LGF payments were reduced during that year under 997
division (C) of this section. The residual traffic camera 998
adjustment shall be used to compute the ~~LGF-traffic camera~~ 999
adjustment for the ensuing year under division (B) (2) of this 1000
section. 1001

(C) The commissioner shall do the following, as 1002
applicable, respecting any local authority to which ~~an LGF-a~~ 1003
traffic camera adjustment ~~computed under division (B) of this~~ 1004
~~section~~ applies: 1005

(1) If the local authority is a municipal corporation with 1006
a population of one thousand or more, reduce payments to the 1007
municipal corporation under division (C) of section 5747.50 of 1008
the Revised Code by one-twelfth of the ~~LGF-traffic camera~~ 1009
adjustment. If one-twelfth of the ~~LGF-traffic camera~~ adjustment 1010
exceeds the amount of money the municipal corporation would 1011

otherwise receive under division (C) of section 5747.50 of the Revised Code, the commissioner also shall reduce payments to the appropriate county undivided local government fund under division (B) of section 5747.50 of the Revised Code by an amount equal to the lesser of (a) one-twelfth of the excess, or (b) the amount of the payment the municipal corporation would otherwise receive from the fund under section 5747.51 or 5747.53 of the Revised Code.

(2) If the local authority is a township or qualifying village, reduce the supplemental payments to the appropriate county undivided local government fund under section 5747.503 of the Revised Code by the lesser of one-twelfth of the ~~LGF-traffic camera~~ adjustment, or the amount of money the township or qualifying village would otherwise receive under that section. If one-twelfth of the ~~LGF-traffic camera~~ adjustment exceeds the amount of money the township or qualifying village would otherwise receive under section 5747.503 of the Revised Code, the commissioner also shall reduce payments to the appropriate county undivided local government fund under division (B) of section 5747.50 of the Revised Code by an amount equal to the lesser of (a) one-twelfth of the excess, or (b) the amount of the payment the township or qualifying village would otherwise receive from the fund under section 5747.51 or 5747.53 of the Revised Code.

(3) If the local authority is a county, reduce payments to the appropriate county undivided local government fund under division (B) of section 5747.50 of the Revised Code by an amount equal to the lesser of (a) one-twelfth of the ~~LGF-traffic camera~~ adjustment, or (b) the amount of the payment the county would otherwise receive from the fund under section 5747.51 or 5747.53 of the Revised Code.

(4) For any local authority, on or before the tenth day of 1043
each month a reduction is made under division (C) (1), (2), or 1044
(3) of this section, make a payment to the local authority in an 1045
amount equal to the lesser of (a) one-twelfth of the gross 1046
amount of traffic camera fines the local authority collected in 1047
the preceding fiscal year for violations that occurred within a 1048
school zone, as indicated on the report filed by the local 1049
authority pursuant to division (B) (1) of this section, or (b) 1050
the amount by which the local authority's LGF payments were 1051
reduced that month pursuant to division (C) (1), (2), or (3) of 1052
this section. Payments received by a local authority under this 1053
division shall be used by the local authority for school safety 1054
purposes. 1055

(D) Upon discovery, based on information in the 1056
commissioner's possession, that a local authority required to 1057
file a report under division (B) (1) of this section has failed 1058
to do so, the commissioner shall do the following, as 1059
applicable: 1060

(1) If the local authority is a municipal corporation with 1061
a population of one thousand or more, cease providing for 1062
payments to the municipal corporation under section 5747.50 of 1063
the Revised Code beginning with the next required payment and 1064
until such time as the report is received by the commissioner; 1065

(2) If the local authority is a township or qualifying 1066
village, reduce the supplemental payments to the appropriate 1067
county undivided local government fund under section 5747.503 of 1068
the Revised Code by an amount equal to the amount of such 1069
payments the local authority would otherwise receive under that 1070
section, beginning with the next required payment and until such 1071
time as the report is received by the commissioner; 1072

(3) For any local authority, reduce payments to the 1073
appropriate county undivided local government fund under 1074
division (B) of section 5747.50 of the Revised Code by an amount 1075
equal to the amount of such payments the local authority would 1076
otherwise receive under section 5747.51 or 5747.53 of the 1077
Revised Code, beginning with the next required payment and until 1078
such time as the report is received by the commissioner; 1079

(4) For any local authority, notify the county auditor and 1080
county treasurer that such payments are to cease until the 1081
commissioner notifies the auditor and treasurer under division 1082
(E) of this section that the payments are to resume. 1083

(E) The commissioner shall notify the county auditor and 1084
county treasurer on or before the day the commissioner first 1085
reduces a county undivided local government fund payment to that 1086
county under division (C) of this section. The notice shall 1087
include the full amount of the reduction, a list of the local 1088
authorities to which the reduction applies, and the amount of 1089
reduction attributed to each such local authority. The 1090
commissioner shall send an updated notice to the county auditor 1091
and county treasurer any time the amount the reduction 1092
attributed to any local authority changes. 1093

A county treasurer that receives a notice from the 1094
commissioner under this division or division (B) (3) (a) or (D) (4) 1095
of this section shall reduce, cease, or resume payments from the 1096
undivided local government fund to the local authority that is 1097
the subject of the notice as specified by the commissioner in 1098
the notice. Unless otherwise specified in the notice, the 1099
payments shall be reduced, ceased, or resumed beginning with the 1100
next required payment. 1101

(F) There is hereby created in the state treasury the Ohio 1102

highway and transportation safety fund. On or before the tenth 1103
day of each month, the commissioner shall deposit in the fund an 1104
amount equal to the total amount by which payments to local 1105
authorities were reduced or ceased under division (C) or (D) of 1106
this section minus the total amount of payments made under 1107
division (C) (4) of this section. The amount deposited with 1108
respect to a local authority shall be credited to an account to 1109
be created in the fund for the transportation district in which 1110
that local authority is located. If the local authority is 1111
located within more than one transportation district, the amount 1112
credited to the account of each such transportation district 1113
shall be prorated on the basis of the number of centerline miles 1114
of public roads and highways in both the local authority and the 1115
respective districts. Amounts credited to a transportation 1116
district's account shall be used by the department of 1117
transportation and the district deputy director exclusively to 1118
enhance public safety on public roads and highways within that 1119
transportation district. 1120

Sec. 5747.504. (A) As used in this section: 1121

(1) "Lead certification delay adjustment" means ten per 1122
cent of a local authority's local government fund payment for a 1123
month. 1124

(2) "Local authority" has the same meaning as in section 1125
5747.502 of the Revised Code. 1126

(3) "Local government fund payments" or "LGF payments" 1127
means the payments a local authority would receive each month 1128
under sections 5747.503, 5747.51, and 5747.53, and division (C) 1129
of section 5747.50 of the Revised Code, as applicable, if not 1130
for the reductions required by this section, but subject to any 1131
reduction under section 5747.502 of the Revised Code for that 1132

month. 1133

(4) "Qualifying village" has the same meaning as in 1134
section 5747.503 of the Revised Code. 1135

(B) (1) On or before the tenth day of each month that 1136
begins after the effective date of this section, the tax 1137
commissioner shall compute a lead certification delay adjustment 1138
for each local authority to which both of the following apply on 1139
or after that effective date: 1140

(a) The legislative authority of the local authority 1141
adopts or has in effect an ordinance or resolution that requires 1142
a person to obtain a certification that indicates that a 1143
property is safe from lead hazards for purposes of rental 1144
registration under the authority of section 5321.19 of the 1145
Revised Code; 1146

(b) In the current fiscal year, the tax commissioner has 1147
received and verified fifty or more notices, on forms prescribed 1148
by the commissioner, describing individual instances in which 1149
the local authority failed to comply with division (A) of 1150
section 3742.47 of the Revised Code. 1151

(2) On or before the tenth day of each month that begins 1152
after the effective date of this section, the tax commissioner 1153
shall compute an additional lead certification delay adjustment 1154
for each local authority for which an adjustment has been 1155
calculated pursuant to division (B) (1) of this section and for 1156
which the tax commissioner receives and verifies an additional 1157
four hundred fifty notices above the fifty notices of the type 1158
described in that division during the same fiscal year the 1159
initial adjustment was calculated. 1160

The commissioner shall subtract the lead certification 1161

delay adjustment or adjustments from the local authority's LGF 1162
payments as described in divisions (C) and (D) of this section. 1163

(C) (1) If the local authority is a municipal corporation 1164
with a population of one thousand or more, the commissioner 1165
shall first reduce payments to the municipal corporation under 1166
division (C) of section 5747.50 of the Revised Code by the 1167
lesser of any lead certification delay adjustment amounts or the 1168
amount the municipal corporation would otherwise receive under 1169
that division. If the amount of any lead certification delay 1170
adjustments exceeds the amount of money the municipal 1171
corporation would otherwise receive under division (C) of 1172
section 5747.50 of the Revised Code, the commissioner also shall 1173
reduce payments to the appropriate county undivided local 1174
government fund under division (B) of section 5747.50 of the 1175
Revised Code by the excess lead certification delay adjustments. 1176

(2) If the local authority is a qualifying village, the 1177
commissioner shall first reduce supplemental payments to the 1178
appropriate county undivided local government fund under section 1179
5747.503 of the Revised Code by the lesser of any lead 1180
certification delay adjustments, or the amount of money the 1181
qualifying village would otherwise receive under that section. 1182
If the amount of any lead certification delay adjustments 1183
exceeds the amount of money the qualifying village would 1184
otherwise receive under section 5747.503 of the Revised Code, 1185
the commissioner also shall reduce payments to the appropriate 1186
county undivided local government fund under division (B) of 1187
section 5747.50 of the Revised Code by the excess lead 1188
certification delay adjustments. 1189

(3) If the local authority is a county or township, the 1190
commissioner shall reduce payments to the appropriate county 1191

undivided local government fund under division (B) of section 1192
5747.50 of the Revised Code by the amount of all lead 1193
certification delay adjustments. 1194

(D) A reduction under division (C) of this section shall 1195
begin to apply for the first LGF payment the local authority 1196
receives after the commissioner computes a lead certification 1197
delay adjustment and continue until and include the last LGF 1198
payment in the fiscal year in which the the adjustment was 1199
computed. 1200

(E) The commissioner shall notify the county auditor and 1201
county treasurer on or before the day the commissioner first 1202
reduces a county undivided local government fund payment to that 1203
county under division (C) of this section. The notice shall 1204
include the full amount of the reduction, a list of the local 1205
authorities to which the reduction applies, and the amount of 1206
reduction attributed to each such local authority. The 1207
commissioner shall send an updated notice to the county auditor 1208
and county treasurer any time the amount the reduction 1209
attributed to any local authority changes or ceases. 1210

A county treasurer that receives a notice from the 1211
commissioner under this division shall reduce, cease, or resume 1212
payments from the undivided local government fund to the local 1213
authority that is the subject of the notice as specified by the 1214
commissioner in the notice. Unless otherwise specified in the 1215
notice, the payments shall be reduced, ceased, or resumed 1216
beginning with the next required payment. 1217

(F) On or before the tenth day of each month, the 1218
commissioner shall transfer from the local government fund to 1219
the general revenue fund the sum of the payments withheld that 1220
month under division (C) of this section. 1221

Sec. 5747.51. (A) On or before the twenty-fifth day of 1222
July of each year, the tax commissioner shall make and certify 1223
to the county auditor of each county an estimate of the amount 1224
of the local government fund to be allocated to the undivided 1225
local government fund of each county for the ensuing calendar 1226
year, adjusting the total as required to account for 1227
subdivisions receiving local government funds under section 1228
5747.502 of the Revised Code. 1229

(B) At each annual regular session of the county budget 1230
commission convened pursuant to section 5705.27 of the Revised 1231
Code, each auditor shall present to the commission the 1232
certificate of the commissioner, the annual tax budget and 1233
estimates, and the records showing the action of the commission 1234
in its last preceding regular session. The commission, after 1235
extending to the representatives of each subdivision an 1236
opportunity to be heard, under oath administered by any member 1237
of the commission, and considering all the facts and information 1238
presented to it by the auditor, shall determine the amount of 1239
the undivided local government fund needed by and to be 1240
apportioned to each subdivision for current operating expenses, 1241
as shown in the tax budget of the subdivision. This 1242
determination shall be made pursuant to divisions (C) to (I) of 1243
this section, unless the commission has provided for a formula 1244
pursuant to section 5747.53 of the Revised Code. The 1245
commissioner shall reduce the amount of funds from the undivided 1246
local government fund to a subdivision required to receive 1247
reduced funds under section 5747.502 or 5747.504 of the Revised 1248
Code. 1249

Nothing in this section prevents the budget commission, 1250
for the purpose of apportioning the undivided local government 1251
fund, from inquiring into the claimed needs of any subdivision 1252

as stated in its tax budget, or from adjusting claimed needs to 1253
reflect actual needs. For the purposes of this section, "current 1254
operating expenses" means the lawful expenditures of a 1255
subdivision, except those for permanent improvements and except 1256
payments for interest, sinking fund, and retirement of bonds, 1257
notes, and certificates of indebtedness of the subdivision. 1258

(C) The commission shall determine the combined total of 1259
the estimated expenditures, including transfers, from the 1260
general fund and any special funds other than special funds 1261
established for road and bridge; street construction, 1262
maintenance, and repair; state highway improvement; and gas, 1263
water, sewer, and electric public utilities operated by a 1264
subdivision, as shown in the subdivision's tax budget for the 1265
ensuing calendar year. 1266

(D) From the combined total of expenditures calculated 1267
pursuant to division (C) of this section, the commission shall 1268
deduct the following expenditures, if included in these funds in 1269
the tax budget: 1270

(1) Expenditures for permanent improvements as defined in 1271
division (E) of section 5705.01 of the Revised Code; 1272

(2) In the case of counties and townships, transfers to 1273
the road and bridge fund, and in the case of municipalities, 1274
transfers to the street construction, maintenance, and repair 1275
fund and the state highway improvement fund; 1276

(3) Expenditures for the payment of debt charges; 1277

(4) Expenditures for the payment of judgments. 1278

(E) In addition to the deductions made pursuant to 1279
division (D) of this section, revenues accruing to the general 1280
fund and any special fund considered under division (C) of this 1281

section from the following sources shall be deducted from the 1282
combined total of expenditures calculated pursuant to division 1283
(C) of this section: 1284

(1) Taxes levied within the ten-mill limitation, as 1285
defined in section 5705.02 of the Revised Code; 1286

(2) The budget commission allocation of estimated county 1287
public library fund revenues to be distributed pursuant to 1288
section 5747.48 of the Revised Code; 1289

(3) Estimated unencumbered balances as shown on the tax 1290
budget as of the thirty-first day of December of the current 1291
year in the general fund, but not any estimated balance in any 1292
special fund considered in division (C) of this section; 1293

(4) Revenue, including transfers, shown in the general 1294
fund and any special funds other than special funds established 1295
for road and bridge; street construction, maintenance, and 1296
repair; state highway improvement; and gas, water, sewer, and 1297
electric public utilities, from all other sources except those 1298
that a subdivision receives from an additional tax or service 1299
charge voted by its electorate or receives from special 1300
assessment or revenue bond collection. For the purposes of this 1301
division, where the charter of a municipal corporation prohibits 1302
the levy of an income tax, an income tax levied by the 1303
legislative authority of such municipal corporation pursuant to 1304
an amendment of the charter of that municipal corporation to 1305
authorize such a levy represents an additional tax voted by the 1306
electorate of that municipal corporation. For the purposes of 1307
this division, any measure adopted by a board of county 1308
commissioners pursuant to section 322.02, 4504.02, or 5739.021 1309
of the Revised Code, including those measures upheld by the 1310
electorate in a referendum conducted pursuant to section 1311

322.021, 4504.021, or 5739.022 of the Revised Code, shall not be 1312
considered an additional tax voted by the electorate. 1313

Subject to division (F) of section 5705.29 of the Revised 1314
Code, money in a reserve balance account established by a 1315
county, township, or municipal corporation under section 5705.13 1316
of the Revised Code shall not be considered an unencumbered 1317
balance or revenue under division (E) (3) or (4) of this section. 1318
Money in a reserve balance account established by a township 1319
under section 5705.132 of the Revised Code shall not be 1320
considered an unencumbered balance or revenue under division (E) 1321
(3) or (4) of this section. 1322

If a county, township, or municipal corporation has 1323
created and maintains a nonexpendable trust fund under section 1324
5705.131 of the Revised Code, the principal of the fund, and any 1325
additions to the principal arising from sources other than the 1326
reinvestment of investment earnings arising from such a fund, 1327
shall not be considered an unencumbered balance or revenue under 1328
division (E) (3) or (4) of this section. Only investment earnings 1329
arising from investment of the principal or investment of such 1330
additions to principal may be considered an unencumbered balance 1331
or revenue under those divisions. 1332

(F) The total expenditures calculated pursuant to division 1333
(C) of this section, less the deductions authorized in divisions 1334
(D) and (E) of this section, shall be known as the "relative 1335
need" of the subdivision, for the purposes of this section. 1336

(G) The budget commission shall total the relative need of 1337
all participating subdivisions in the county, and shall compute 1338
a relative need factor by dividing the total estimate of the 1339
undivided local government fund by the total relative need of 1340
all participating subdivisions. 1341

(H) The relative need of each subdivision shall be 1342
multiplied by the relative need factor to determine the 1343
proportionate share of the subdivision in the undivided local 1344
government fund of the county; provided, that the maximum 1345
proportionate share of a county shall not exceed the following 1346
maximum percentages of the total estimate of the undivided local 1347
government fund governed by the relationship of the percentage 1348
of the population of the county that resides within municipal 1349
corporations within the county to the total population of the 1350
county as reported in the reports on population in Ohio by the 1351
department of development as of the twentieth day of July of the 1352
year in which the tax budget is filed with the budget 1353
commission: 1354
1355

	1	2
A	Percentage of municipal population within the county:	Percentage share of the county shall not exceed:
B	Less than forty-one per cent	Sixty per cent
C	Forty-one per cent or more but less than eighty-one per cent	Fifty per cent
D	Eighty-one per cent or more	Thirty per cent

Where the proportionate share of the county exceeds the 1356
limitations established in this division, the budget commission 1357
shall adjust the proportionate shares determined pursuant to 1358
this division so that the proportionate share of the county does 1359
not exceed these limitations, and it shall increase the 1360
proportionate shares of all other subdivisions on a pro rata 1361
basis. In counties having a population of less than one hundred 1362

thousand, not less than ten per cent shall be distributed to the 1363
townships therein. 1364

(I) The proportionate share of each subdivision in the 1365
undivided local government fund determined pursuant to division 1366
(H) of this section for any calendar year shall not be less than 1367
the product of the average of the percentages of the undivided 1368
local government fund of the county as apportioned to that 1369
subdivision for the calendar years 1968, 1969, and 1970, 1370
multiplied by the total amount of the undivided local government 1371
fund of the county apportioned pursuant to former section 1372
5739.23 of the Revised Code for the calendar year 1970. For the 1373
purposes of this division, the total apportioned amount for the 1374
calendar year 1970 shall be the amount actually allocated to the 1375
county in 1970 from the state collected intangible tax as levied 1376
by section 5707.03 of the Revised Code and distributed pursuant 1377
to section 5725.24 of the Revised Code, plus the amount received 1378
by the county in the calendar year 1970 pursuant to division (B) 1379
(1) of former section 5739.21 of the Revised Code, and 1380
distributed pursuant to former section 5739.22 of the Revised 1381
Code. If the total amount of the undivided local government fund 1382
for any calendar year is less than the amount of the undivided 1383
local government fund apportioned pursuant to former section 1384
5739.23 of the Revised Code for the calendar year 1970, the 1385
minimum amount guaranteed to each subdivision for that calendar 1386
year pursuant to this division shall be reduced on a basis 1387
proportionate to the amount by which the amount of the undivided 1388
local government fund for that calendar year is less than the 1389
amount of the undivided local government fund apportioned for 1390
the calendar year 1970. 1391

(J) On the basis of such apportionment, the county auditor 1392
shall compute the percentage share of each such subdivision in 1393

the undivided local government fund and shall at the same time 1394
certify to the tax commissioner the percentage share of the 1395
county as a subdivision. No payment shall be made from the 1396
undivided local government fund, except in accordance with such 1397
percentage shares. 1398

Within ten days after the budget commission has made its 1399
apportionment, whether conducted pursuant to section 5747.51 or 1400
5747.53 of the Revised Code, the auditor shall publish a list of 1401
the subdivisions and the amount each is to receive from the 1402
undivided local government fund and the percentage share of each 1403
subdivision, in a newspaper or newspapers of countywide 1404
circulation, and send a copy of such allocation to the tax 1405
commissioner. 1406

The county auditor shall also send a copy of such 1407
allocation by ordinary or electronic mail to the fiscal officer 1408
of each subdivision entitled to participate in the allocation of 1409
the undivided local government fund of the county. This copy 1410
shall constitute the official notice of the commission action 1411
referred to in section 5705.37 of the Revised Code. 1412

All money received into the treasury of a subdivision from 1413
the undivided local government fund in a county treasury shall 1414
be paid into the general fund and used for the current operating 1415
expenses of the subdivision. 1416

If a municipal corporation maintains a municipal 1417
university, such municipal university, when the board of 1418
trustees so requests the legislative authority of the municipal 1419
corporation, shall participate in the money apportioned to such 1420
municipal corporation from the total local government fund, 1421
however created and constituted, in such amount as requested by 1422
the board of trustees, provided such sum does not exceed nine 1423

per cent of the total amount paid to the municipal corporation. 1424

If any public official fails to maintain the records 1425
required by sections 5747.50 to 5747.55 of the Revised Code or 1426
by the rules issued by the tax commissioner, the auditor of 1427
state, or the treasurer of state pursuant to such sections, or 1428
fails to comply with any law relating to the enforcement of such 1429
sections, the local government fund money allocated to the 1430
county may be withheld until such time as the public official 1431
has complied with such sections or such law or the rules issued 1432
pursuant thereto. 1433

Sec. 5747.53. (A) As used in this section: 1434

(1) "City, located wholly or partially in the county, with 1435
the greatest population" means the city, located wholly or 1436
partially in the county, with the greatest population residing 1437
in the county; however, if the county budget commission on or 1438
before January 1, 1998, adopted an alternative method of 1439
apportionment that was approved by the legislative authority of 1440
the city, located partially in the county, with the greatest 1441
population but not the greatest population residing in the 1442
county, "city, located wholly or partially in the county, with 1443
the greatest population" means the city, located wholly or 1444
partially in the county, with the greatest population whether 1445
residing in the county or not, if this alternative meaning is 1446
adopted by action of the board of county commissioners and a 1447
majority of the boards of township trustees and legislative 1448
authorities of municipal corporations located wholly or 1449
partially in the county. 1450

(2) "Participating political subdivision" means a 1451
municipal corporation or township that satisfies all of the 1452
following: 1453

(a) It is located wholly or partially in the county. 1454

(b) It is not the city, located wholly or partially in the 1455
county, with the greatest population. 1456

(c) Undivided local government fund moneys are apportioned 1457
to it under the county's alternative method or formula of 1458
apportionment in the current calendar year. 1459

(B) In lieu of the method of apportionment of the 1460
undivided local government fund of the county provided by 1461
section 5747.51 of the Revised Code, the county budget 1462
commission may provide for the apportionment of the fund under 1463
an alternative method or on a formula basis as authorized by 1464
this section. The commissioner shall reduce the amount of funds 1465
from the undivided local government fund to a subdivision 1466
required to receive reduced funds under section 5747.502 or 1467
5747.504 of the Revised Code. 1468

Except as otherwise provided in division (C) of this 1469
section, the alternative method of apportionment shall have 1470
first been approved by all of the following governmental units: 1471
the board of county commissioners; the legislative authority of 1472
the city, located wholly or partially in the county, with the 1473
greatest population; and a majority of the boards of township 1474
trustees and legislative authorities of municipal corporations, 1475
located wholly or partially in the county, excluding the 1476
legislative authority of the city, located wholly or partially 1477
in the county, with the greatest population. In granting or 1478
denying approval for an alternative method of apportionment, the 1479
board of county commissioners, boards of township trustees, and 1480
legislative authorities of municipal corporations shall act by 1481
motion. A motion to approve shall be passed upon a majority vote 1482
of the members of a board of county commissioners, board of 1483

township trustees, or legislative authority of a municipal corporation, shall take effect immediately, and need not be published.

Any alternative method of apportionment adopted and approved under this division shall be reviewed by the county budget commission at a public hearing held at least once in the year following ~~the effective date of this amendment~~ October 3, 2023, and in every fifth year thereafter. The county budget commission shall provide reasonable advance notice of the hearing to all political subdivisions eligible to participate in the fund and shall take public testimony from any such political subdivision that wishes to testify.

Any alternative method of apportionment adopted and approved under this division may be revised, amended, or repealed in the same manner as it may be adopted and approved. If an alternative method of apportionment adopted and approved under this division is repealed, the undivided local government fund of the county shall be apportioned among the subdivisions eligible to participate in the fund, commencing in the ensuing calendar year, under the apportionment provided in section 5747.52 of the Revised Code, unless the repeal occurs by operation of division (C) of this section or a new method for apportionment of the fund is provided in the action of repeal.

(C) This division applies only in counties in which the city, located wholly or partially in the county, with the greatest population has a population of twenty thousand or less and a population that is less than fifteen per cent of the total population of the county. In such a county, the legislative authorities or boards of township trustees of two or more participating political subdivisions, which together have a

population residing in the county that is a majority of the 1514
total population of the county, each may adopt a resolution to 1515
exclude the approval otherwise required of the legislative 1516
authority of the city, located wholly or partially in the 1517
county, with the greatest population. All of the resolutions to 1518
exclude that approval shall be adopted not later than the first 1519
Monday of August of the year preceding the calendar year in 1520
which distributions are to be made under an alternative method 1521
of apportionment. 1522

A motion granting or denying approval of an alternative 1523
method of apportionment under this division shall be adopted by 1524
a majority vote of the members of the board of county 1525
commissioners and by a majority vote of a majority of the boards 1526
of township trustees and legislative authorities of the 1527
municipal corporations located wholly or partially in the 1528
county, other than the city, located wholly or partially in the 1529
county, with the greatest population, shall take effect 1530
immediately, and need not be published. The alternative method 1531
of apportionment under this division shall be adopted and 1532
approved annually, not later than the first Monday of August of 1533
the year preceding the calendar year in which distributions are 1534
to be made under it. A motion granting approval of an 1535
alternative method of apportionment under this division repeals 1536
any existing alternative method of apportionment, effective with 1537
distributions to be made from the fund in the ensuing calendar 1538
year. An alternative method of apportionment under this division 1539
shall not be revised or amended after the first Monday of August 1540
of the year preceding the calendar year in which distributions 1541
are to be made under it. 1542

(D) In determining an alternative method of apportionment 1543
authorized by this section, the county budget commission may 1544

include in the method any factor considered to be appropriate 1545
and reliable, in the sole discretion of the county budget 1546
commission. 1547

(E) The limitations set forth in section 5747.51 of the 1548
Revised Code, stating the maximum amount that the county may 1549
receive from the undivided local government fund and the minimum 1550
amount the townships in counties having a population of less 1551
than one hundred thousand may receive from the fund, are 1552
applicable to any alternative method of apportionment authorized 1553
under this section. 1554

(F) On the basis of any alternative method of 1555
apportionment adopted and approved as authorized by this 1556
section, as certified by the auditor to the county treasurer, 1557
the county treasurer shall make distribution of the money in the 1558
undivided local government fund to each subdivision eligible to 1559
participate in the fund, and the auditor, when the amount of 1560
those shares is in the custody of the treasurer in the amounts 1561
so computed to be due the respective subdivisions, shall at the 1562
same time certify to the tax commissioner the percentage share 1563
of the county as a subdivision. All money received into the 1564
treasury of a subdivision from the undivided local government 1565
fund in a county treasury shall be paid into the general fund 1566
and used for the current operating expenses of the subdivision. 1567
If a municipal corporation maintains a municipal university, the 1568
university, when the board of trustees so requests the 1569
legislative authority of the municipal corporation, shall 1570
participate in the money apportioned to the municipal 1571
corporation from the total local government fund, however 1572
created and constituted, in the amount requested by the board of 1573
trustees, provided that amount does not exceed nine per cent of 1574
the total amount paid to the municipal corporation. 1575

(G) The actions of the county budget commission taken 1576
pursuant to this section are final and may not be appealed to 1577
the board of tax appeals, except on the issues of abuse of 1578
discretion and failure to comply with the formula. 1579

Sec. 5747.98. (A) To provide a uniform procedure for 1580
calculating a taxpayer's aggregate tax liability under section 1581
5747.02 of the Revised Code, a taxpayer shall claim any credits 1582
to which the taxpayer is entitled in the following order: 1583

Either the retirement income credit under division (B) of 1584
section 5747.055 of the Revised Code or the lump sum retirement 1585
income credits under divisions (C), (D), and (E) of that 1586
section; 1587

Either the senior citizen credit under division (F) of 1588
section 5747.055 of the Revised Code or the lump sum 1589
distribution credit under division (G) of that section; 1590

The dependent care credit under section 5747.054 of the 1591
Revised Code; 1592

The credit for displaced workers who pay for job training 1593
under section 5747.27 of the Revised Code; 1594

The campaign contribution credit under section 5747.29 of 1595
the Revised Code; 1596

The twenty-dollar personal exemption credit under section 1597
5747.022 of the Revised Code; 1598

The joint filing credit under division ~~(G)~~(E) of section 1599
5747.05 of the Revised Code; 1600

The earned income credit under section 5747.71 of the 1601
Revised Code; 1602

The nonrefundable credit for education expenses under section 5747.72 of the Revised Code;	1603 1604
The nonrefundable credit for donations to scholarship granting organizations under section 5747.73 of the Revised Code;	1605 1606 1607
The nonrefundable credit for tuition paid to a nonchartered nonpublic school under section 5747.75 of the Revised Code;	1608 1609 1610
The nonrefundable vocational job credit under section 5747.057 of the Revised Code;	1611 1612
The nonrefundable job retention credit under division (B) of section 5747.058 of the Revised Code;	1613 1614
The enterprise zone credit under section 5709.66 of the Revised Code;	1615 1616
The credit for beginning farmers who participate in a financial management program under division (B) of section 5747.77 of the Revised Code;	1617 1618 1619
The credit for commercial vehicle operator training expenses under section 5747.82 of the Revised Code;	1620 1621
The nonrefundable welcome home Ohio (WHO) program credit under section 122.633 of the Revised Code;	1622 1623
The credit for selling or renting agricultural assets to beginning farmers under division (A) of section 5747.77 of the Revised Code;	1624 1625 1626
The credit for purchases of qualifying grape production property under section 5747.28 of the Revised Code;	1627 1628
The small business investment credit under section 5747.81	1629

of the Revised Code;	1630
The nonrefundable lead abatement credit under section	1631
5747.26 of the Revised Code;	1632
The opportunity zone investment credit under section	1633
5747.86 of the Revised Code;	1634
The enterprise zone credits under section 5709.65 of the	1635
Revised Code;	1636
The research and development credit under section 5747.331	1637
of the Revised Code;	1638
The credit for rehabilitating a historic building under	1639
section 5747.76 of the Revised Code;	1640
The nonrefundable Ohio low-income housing tax credit under	1641
section 5747.83 of the Revised Code;	1642
The nonrefundable affordable single-family home credit	1643
under section 5747.84 of the Revised Code;	1644
The nonresident credit under division (A) of section	1645
5747.05 of the Revised Code;	1646
The credit for a resident's out-of-state income under	1647
division (B) of section 5747.05 of the Revised Code;	1648
The refundable motion picture and Broadway theatrical	1649
production credit under section 5747.66 of the Revised Code;	1650
The refundable credit for film and theater capital	1651
improvement projects under section 5747.67 of the Revised Code;	1652
The refundable jobs creation credit or job retention	1653
credit under division (A) of section 5747.058 of the Revised	1654
Code;	1655

The refundable credit for taxes paid by a qualifying entity granted under section 5747.059 of the Revised Code; 1656
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The refundable credits for taxes paid by a qualifying pass-through entity granted under division (I) of section 5747.08 of the Revised Code; 1658
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The refundable credit under section 5747.80 of the Revised Code for losses on loans made to the Ohio venture capital program under sections 150.01 to 150.10 of the Revised Code; 1661
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The refundable credit for rehabilitating a historic building under section 5747.76 of the Revised Code; 1664
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The refundable credit under section 5747.39 of the Revised Code for taxes levied under section 5747.38 of the Revised Code paid by an electing pass-through entity; 1666
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The refundable lead abatement credit under section 5747.26 of the Revised Code. 1669
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(B) For any credit, except the refundable credits enumerated in this section and the credit granted under division (H) of section 5747.08 of the Revised Code, the amount of the credit for a taxable year shall not exceed the taxpayer's aggregate amount of tax due under section 5747.02 of the Revised Code, after allowing for any other credit that precedes it in the order required under this section. Any excess amount of a particular credit may be carried forward if authorized under the section creating that credit. Nothing in this chapter shall be construed to allow a taxpayer to claim, directly or indirectly, a credit more than once for a taxable year. 1671
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Section 2. That existing sections 3742.01, 3742.03, 3742.39, 3742.50, 5747.08, 5747.26, 5747.50, 5747.502, 5747.51, 5747.53, and 5747.98 of the Revised Code are hereby repealed. 1682
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Section 3. Section 5747.53 of the Revised Code is	1685
presented in this act as a composite of the section as amended	1686
by H.B. 33 of the 135th General Assembly and H.B. 62 of the	1687
133rd General Assembly. The General Assembly, applying the	1688
principle stated in division (B) of section 1.52 of the Revised	1689
Code that amendments are to be harmonized if reasonably capable	1690
of simultaneous operation, finds that the composite is the	1691
resulting version of the section in effect prior to the	1692
effective date of the section as presented in this act.	1693