As Passed by the Senate

136th General Assembly

Regular Session **Sub. H. B. No. 184**

2025-2026

Representatives Stewart, Mathews, T.

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

Senators Manning, Antonio, Cirino, Craig, Hicks-Hudson, Huffman, Johnson, Weinstein

---

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

751.80 of H.B. 96 of the 136th General Assembly to make appropriations and to provide authorization and conditions for the operation of state programs.

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

Section 1. That sections 9.66, 126.65, 149.311, 718.13, 718.84, 3313.6028, 3315.063, 3327.017, 3333.133, 3333.97, 3345.89, 3376.01, 3379.10, 4503.44, 4506.11, 4507.05, 4507.21, 4507.23, 4771.12, 5104.32, 5104.53, 5165.26, 5502.262, 5525.17, 5709.40, 5709.41, 5709.73, and 5709.78 be amended; section 126.65 (5502.75) be amended for the purpose of adopting a new section number as indicated in parentheses; and sections 169.081, 3345.111, 3376.14, 4771.021, and 5709.511 of the Revised Code be enacted to read as follows:

Sec. 9.66. (A) As used in this section:

(1) "Economic development assistance" means all of the following:

(a) The programs and assistance provided or administered by the department of development under Chapters 122. and 166. of the Revised Code and any other section of the Revised Code under which the department provides or administers economic development assistance;

(b) The programs and assistance provided or administered by a political subdivision under Chapters 725. and 1728. and sections 3735.67 to 3735.70, 5709.40 to 5709.43, 5709.61 to 5709.69, 5709.73 to 5709.75, and 5709.77 to 5709.81 of the

Revised Code and any other section of the Revised Code under which a political subdivision provides economic development assistance;

(c) Assistance provided under any other section of the Revised Code under which the state or a state agency provides or administers economic development assistance;

(d) The tax credit authorized by section 5725.31, 5729.07, or 5733.42 of the Revised Code.

(2) "Liability" means any of the following:

(a) Any delinquent tax owed the state or a political subdivision of the state;

(b) Any moneys owed the state or a state agency for the administration or enforcement of the environmental laws of the state;

(c) Any other moneys owed the state, a state agency, or a political subdivision of the state that are past due.

"Liability" includes any item described in division (A)(2) of this section that is being contested in a court of law.

(3) "Political subdivision" means any county, municipal corporation, or township of the state.

(4) "State agency" means every organized body, office, or agency established by the laws of the state for the exercise of any function of state government.

(B) A person who applies to the state, a state agency, or a political subdivision for economic development assistance shall indicate on the application for assistance whether the person has any outstanding liabilities owed to the state, a

state agency, or a political subdivision. Such a person also shall authorize the state, state agency, or political subdivision to inspect the personal or corporate financial statements of the applicant, including tax records and other similar information not open to public inspection.

(C)(1) Whoever knowingly makes a false statement under division (B) of this section concerning an application for economic development assistance or who fails to provide any information required by that division is ineligible for the assistance applied for and is ineligible for any future economic development assistance from the state, a state agency, or a political subdivision.

(2) Whoever knowingly makes a false statement under division (B) of this section concerning an application for economic development assistance or who fails to provide any information required by that division shall return any moneys received from the state, a state agency, or a political subdivision in connection with that application.

(D) Information submitted to a political subdivision, a port authority created under Chapter 4582. of the Revised Code, or a tax incentive review council created under section 5709.85 of the Revised Code, from an applicant or recipient of economic development assistance, or of any grant, subgrant, exemption, credit, loan, award, cooperative agreement, or other similar and related form of financial assistance, and any information taken for any purpose from that information, is confidential and not a public record under section 149.43 of the Revised Code. However, the political subdivision, port authority, or tax incentive review council may use that information to the extent required to secure approval of an application and to comply with specific

mandates imposed under the Revised Code, provided that under no circumstance shall the political subdivision, port authority, or tax incentive review council publicly disclose information, with respect to an applicant or a recipient, whether anonymized or not anonymized, that is not a public record open to public inspection.

Sec. 149.311. (A) As used in this section:

(1) "Historic building" means a building, including its structural components, that is located in this state and that is either individually listed on the national register of historic places under 16 U.S.C. 470a, located in a registered historic district, and certified by the state historic preservation officer as being of historic significance to the district, or is individually listed as an historic landmark designated by a local government certified under 16 U.S.C. 470a(c).

(2) "Qualified rehabilitation expenditures" means expenditures paid or incurred during the rehabilitation period, and before and after that period as determined under 26 U.S.C. 47, by an owner or qualified lessee of an historic building to rehabilitate the building. "Qualified rehabilitation expenditures" includes architectural or engineering fees paid or incurred in connection with the rehabilitation, and expenses incurred in the preparation of nomination forms for listing on the national register of historic places. "Qualified rehabilitation expenditures" does not include any of the following:

(a) The cost of acquiring, expanding, or enlarging an historic building;

(b) Expenditures attributable to work done to facilities

related to the building, such as parking lots, sidewalks, and landscaping;

(c) New building construction costs.

(3) "Owner" of an historic building means a person holding the fee simple interest in the building. "Owner" does not include the state or a state agency, or any political subdivision as defined in section 9.23 of the Revised Code.

(4) "Qualified lessee" means a person subject to a lease agreement for an historic building and eligible for the federal rehabilitation tax credit under 26 U.S.C. 47. "Qualified lessee" does not include the state or a state agency or political subdivision as defined in section 9.23 of the Revised Code.

(5) "Certificate owner" means the owner or qualified lessee of an historic building to which a rehabilitation tax credit certificate was issued under this section.

(6) "Registered historic district" means an historic district listed in the national register of historic places under 16 U.S.C. 470a, an historic district designated by a local government certified under 16 U.S.C. 470a(c), or a local historic district certified under 36 C.F.R. 67.8 and 67.9.

(7) "Rehabilitation" means the process of repairing or altering an historic building or buildings, making possible an efficient use while preserving those portions and features of the building and its site and environment that are significant to its historic, architectural, and cultural values.

(8) "Rehabilitation period" means one of the following:

(a) If the rehabilitation initially was not planned to be completed in stages, a period chosen by the owner or qualified

lessee not to exceed twenty-four months during which rehabilitation occurs;

(b) If the rehabilitation initially was planned to be completed in stages, a period chosen by the owner or qualified lessee not to exceed sixty months during which rehabilitation occurs. Each stage shall be reviewed as a phase of a rehabilitation as determined under 26 C.F.R. 1.48-12 or a successor to that section.

(9) "State historic preservation officer" or "officer" means the state historic preservation officer appointed by the governor under 16 U.S.C. 470a.

(10) "Catalytic project" means the rehabilitation of an historic building, the rehabilitation of which will foster economic development within two thousand five hundred feet of the historic building.

(B) The owner or qualified lessee of an historic building may apply to the director of development for a rehabilitation tax credit certificate for qualified rehabilitation expenditures paid or incurred by such owner or qualified lessee after April 4, 2007, for rehabilitation of an historic building. If the owner of an historic building enters a pass-through agreement with a qualified lessee for the purposes of the federal rehabilitation tax credit under 26 U.S.C. 47, the qualified rehabilitation expenditures paid or incurred by the owner after April 4, 2007, may be attributed to the qualified lessee.

The form and manner of filing such applications shall be prescribed by rule of the director. Each application shall state the amount of qualified rehabilitation expenditures the applicant estimates will be paid or incurred and shall indicate

whether the historic building was used as a theater before, and is intended to be used as a theater after, the rehabilitation. The director may require applicants to furnish documentation of such estimates.

The director, after consultation with the tax commissioner and in accordance with Chapter 119. of the Revised Code, shall adopt rules that establish all of the following:

(1) Forms and procedures by which applicants may apply for rehabilitation tax credit certificates;

(2) Criteria for reviewing, evaluating, and approving applications for certificates within the limitations under division (D) of this section, criteria for assuring that the certificates issued encompass a mixture of high and low qualified rehabilitation expenditures, and criteria for issuing certificates under division (C)(3)(b) of this section;

(3) Eligibility requirements for obtaining a certificate under this section;

(4) The form of rehabilitation tax credit certificates;

(5) Reporting requirements and monitoring procedures;

(6) Procedures and criteria for conducting cost-benefit analyses of historic buildings that are the subjects of applications filed under this section. The purpose of a cost-benefit analysis shall be to determine whether rehabilitation of the historic building will result in a net revenue gain in state and local taxes once the building is used.

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

(C) The director shall review the applications with the

assistance of the state historic preservation officer and determine whether all of the following criteria are met:

(1) That the building that is the subject of the application is an historic building and the applicant is the owner or qualified lessee of the building;

(2) That the rehabilitation will satisfy standards prescribed by the United States secretary of the interior under 16 U.S.C. 470, et seq., as amended, and 36 C.F.R. 67.7 or a successor to that section;

(3) That receiving a rehabilitation tax credit certificate under this section is a major factor in:

(a) The applicant's decision to rehabilitate the historic building; or

(b) To increase the level of investment in such rehabilitation.

(4) The historic building that is the subject of the application is not, and will not upon completion of the rehabilitation project be, part of a qualified low-income housing project allocated a tax credit pursuant to section 42 of the Internal Revenue Code.

An applicant shall demonstrate to the satisfaction of the state historic preservation officer and director that the rehabilitation will satisfy the standards described in division (C)(2) of this section before the applicant begins the physical rehabilitation of the historic building.

(D)(1) If the director determines that an application meets the criteria in division (C) of this section, the director shall conduct a cost-benefit analysis for the historic building

that is the subject of the application to determine whether rehabilitation of the historic building will result in a net revenue gain in state and local taxes once the building is used. The director shall consider the results of the cost-benefit analysis in determining whether to approve the application. The director shall also consider the potential economic impact and the regional distributive balance of the credits throughout the state. The director shall not consider whether the historic building is located in or will benefit an economically distressed area, including by weighting preference based on the poverty rate in the jurisdiction or census tract in which the building is located, nor shall the director consider or give weighted preference based on vacancy or underutilization of the building. The director may approve an application only after completion of the cost-benefit analysis.

(2) A rehabilitation tax credit certificate shall not be issued for an amount greater than the estimated amount furnished by the applicant on the application for such certificate and approved by the director. The director shall not approve more than a total of seventy-five million dollars of rehabilitation tax credits for each of fiscal years 2023 and 2024, and for each fiscal year thereafter, but the director may reallocate unused tax credits from a prior fiscal year for new applicants and such reallocated credits shall not apply toward the dollar limit of this division.

(3) For rehabilitations with a rehabilitation period not exceeding twenty-four months as provided in division (A)(8)(a) of this section, a rehabilitation tax credit certificate shall not be issued before the rehabilitation of the historic building is completed.

(4) For rehabilitations with a rehabilitation period not exceeding sixty months as provided in division (A)(8)(b) of this section, a rehabilitation tax credit certificate shall not be issued before a stage of rehabilitation is completed. After all stages of rehabilitation are completed, if the director cannot determine that the criteria in division (C) of this section are satisfied for all stages of rehabilitations, the director shall certify this finding to the tax commissioner, and any rehabilitation tax credits received by the applicant shall be repaid by the applicant and may be collected by assessment as unpaid tax by the commissioner.

(5) The director shall require the applicant to provide a third-party cost certification by a certified public accountant of the actual costs attributed to the rehabilitation of the historic building when qualified rehabilitation expenditures exceed two hundred thousand dollars.

If an applicant whose application is approved for receipt of a rehabilitation tax credit certificate fails to provide to the director sufficient evidence of reviewable progress, including a viable financial plan, copies of final construction drawings, and evidence that the applicant has obtained all historic approvals within twelve months after the date the applicant received notification of approval, and if the applicant fails to provide evidence to the director that the applicant has secured and closed on financing for the rehabilitation within eighteen months after receiving notification of approval, the director may rescind the approval of the application. The director shall notify the applicant if the approval has been rescinded. Credits that would have been available to an applicant whose approval was rescinded shall be available for other qualified applicants. Nothing in this

division prohibits an applicant whose approval has been rescinded from submitting a new application for a rehabilitation tax credit certificate.

(6) The director may approve the application of, and issue a rehabilitation tax credit certificate to, the owner of a catalytic project, provided the application otherwise meets the criteria described in divisions (C) and (D) of this section. The director may not approve more than one application for a rehabilitation tax credit certificate under division (D)(6) of this section during each state fiscal biennium. The director shall not approve an application for a rehabilitation tax credit certificate under division (D)(6) of this section during the state fiscal biennium beginning July 1, 2017, or during any state fiscal biennium thereafter. The director shall consider the following criteria in determining whether to approve an application for a certificate under division (D)(6) of this section:

(a) Whether the historic building is a catalytic project;

(b) The effect issuance of the certificate would have on the availability of credits for other applicants that qualify for a credit certificate within the credit dollar limit described in division (D)(2) of this section;

(c) The number of jobs, if any, the catalytic project will create.

(7)(a) The owner or qualified lessee of a historic building may apply for a rehabilitation tax credit certificate under both divisions (B) and (D)(6) of this section. In such a case, the director shall consider each application at the time the application is submitted.

(b) The director shall not issue more than one certificate under this section with respect to the same qualified rehabilitation expenditures.

(8) The director shall give consideration for tax credits awarded under this section to rehabilitations of historic buildings used as a theater before, and intended to be used as a theater after, the rehabilitation. In determining whether to approve an application for such a rehabilitation, the director shall consider the extent to which the rehabilitation will increase attendance at the theater and increase the theater's gross revenue.

(9) The director shall rescind the approval of any application if the building that is the subject of the application is part of a qualified low-income housing project allocated a tax credit pursuant to section 42 of the Internal Revenue Code at any time before the building's rehabilitation is complete.

(E) Issuance of a certificate represents a finding by the director of the matters described in divisions (C)(1), (2), and (3) of this section only; issuance of a certificate does not represent a verification or certification by the director of the amount of qualified rehabilitation expenditures for which a tax credit may be claimed under section 5725.151, 5725.34, 5726.52, 5729.17, 5733.47, or 5747.76 of the Revised Code. The amount of qualified rehabilitation expenditures for which a tax credit may be claimed is subject to inspection and examination by the tax commissioner or employees of the commissioner under section 5703.19 of the Revised Code and any other applicable law. Upon the issuance of a certificate, the director shall certify to the tax commissioner, in the form and manner requested by the tax

commissioner, the name of the applicant, the amount of qualified rehabilitation expenditures shown on the certificate, and any other information required by the rules adopted under this section.

(F)(1) On or before the first day of August each year, the director and tax commissioner jointly shall submit to the president of the senate and the speaker of the house of representatives a report on the tax credit program established under this section and sections 5725.151, 5725.34, 5726.52, 5729.17, 5733.47, and 5747.76 of the Revised Code. The report shall present an overview of the program and shall include information on the number of rehabilitation tax credit certificates issued under this section during the preceding fiscal year, an update on the status of each historic building for which an application was approved under this section, the dollar amount of the tax credits granted under sections 5725.151, 5725.34, 5726.52, 5729.17, 5733.47, and 5747.76 of the Revised Code, and any other information the director and commissioner consider relevant to the topics addressed in the report.

(2) On or before December 1, 2015, the director and tax commissioner jointly shall submit to the president of the senate and the speaker of the house of representatives a comprehensive report that includes the information required by division (F)(1) of this section and a detailed analysis of the effectiveness of issuing tax credits for rehabilitating historic buildings. The report shall be prepared with the assistance of an economic research organization jointly chosen by the director and commissioner.

(G) There is hereby created in the state treasury the

historic rehabilitation tax credit operating fund. The director is authorized to charge reasonable application and other fees in connection with the administration of tax credits authorized by this section and sections 5725.151, 5725.34, 5726.52, 5729.17, 5733.47, and 5747.76 of the Revised Code. Any such fees collected shall be credited to the fund and used to pay reasonable costs incurred by the department of development in administering this section and sections 5725.151, 5725.34, 5726.52, 5729.17, 5733.47, and 5747.76 of the Revised Code.

The Ohio historic preservation office is authorized to charge reasonable fees in connection with its review and approval of applications under this section. Any such fees collected shall be credited to the fund and used to pay administrative costs incurred by the Ohio historic preservation office pursuant to this section.

(H) Notwithstanding sections 5725.151, 5725.34, 5726.52, 5729.17, 5733.47, and 5747.76 of the Revised Code, the certificate owner of a tax credit certificate issued under division (D)(6) of this section may claim a tax credit equal to twenty-five per cent of the dollar amount indicated on the certificate for a total credit of not more than twenty-five million dollars. The credit claimed by such a certificate owner for any calendar year, tax year, or taxable year under section 5725.151, 5725.34, 5726.52, 5729.17, 5733.47, or 5747.76 of the Revised Code shall not exceed five million dollars. If the certificate owner is eligible for more than five million dollars in total credits, the certificate owner may carry forward the balance of the credit in excess of the amount claimed for that year for not more than five ensuing calendar years, tax years, or taxable years. If the credit claimed in any calendar year, tax year, or taxable year exceeds the tax otherwise due, the

excess shall be refunded to the taxpayer.

(I) Notwithstanding sections 5725.151, 5725.34, 5726.52, 5729.17, 5733.47, and 5747.76 of the Revised Code, the following apply to a tax credit approved under this section after September 13, 2022, and before July 1, 2024:

(1) The certificate holder may claim a tax credit equal to thirty-five per cent of the dollar amount indicated on the tax credit certificate if any county, township, or municipal corporation within which the project is located has a population of less than three hundred thousand according to the 2020 decennial census. The tax credit equals twenty-five per cent of the dollar amount indicated on the certificate if the project is not located within such a county, township, or municipal corporation.

(2) The total tax credit claimed under section 5725.151, 5725.34, 5726.52, 5729.17, 5733.47, or 5747.76 of the Revised Code for any one project shall not exceed ten million dollars for any calendar year, tax year, or taxable year.

(3) If the credit claimed in any calendar year, tax year, or taxable year exceeds the tax otherwise due, the excess shall be refunded to the taxpayer, subject to division (I)(2) of this section.

(J) If a tax credit approved under this section between September 13, 2022, and July 1, 2024, is rescinded pursuant to division (D)(5) of this section, the provisions of divisions (I)(1) to (I)(3) of this section apply to any tax credit approved for the same project following a new application.

(K) Notwithstanding sections 5725.151, 5725.34, 5726.52, 5729.17, 5733.47, and 5747.76 of the Revised Code, the

certificate owner of a tax credit certificate may claim a tax credit equal to thirty-five per cent of the dollar amount of qualified rehabilitation expenditures indicated on the certificate if the project for which the certificate was issued is located in a municipal corporation with a population of less than three hundred thousand or in the unincorporated area of a township.

~~(K)~~ (L) The director of development, in consultation with the director of budget and management, shall develop and adopt a system of tracking any information necessary to anticipate the impact of credits issued under this section on tax revenues for current and future fiscal years. Such information may include the number of applications approved, the estimated rehabilitation expenditures and rehabilitation period associated with such applications, the number and amount of tax credit certificates issued, and any other information the director of budget and management requires for the purposes of this division.

~~(L)~~ (M) For purposes of this section and Chapter 122:19-1 of the Ohio Administrative Code, a tax credit certificate issued under this section is effective on the date that all historic buildings rehabilitated by the project are "placed in service," as that term is used in section 47 of the Internal Revenue Code.

Sec. 169.081. (A) Notwithstanding division (I)(4) of section 169.08 of the Revised Code, attorney unclaimed funds and interest earned thereon that are first reported to the director under section 169.03 of the Revised Code on or before January 1, 2016, and that are deemed abandoned and escheat to the state on January 1, 2026, shall remain in the custody of, or remain eligible for claim by, the director of the Ohio access to

justice foundation under division (A) of section 169.052 of the Revised Code. Such funds shall continue to be subject to section 169.052 of the Revised Code until January 1, 2036, after which all property rights, legal title to, and ownership of those funds and interest earned thereon vest solely in the Ohio access to justice foundation.

(B) This section does not apply to attorney unclaimed funds and interest earned thereon that are first reported to the director under section 169.03 of the Revised Code after January 1, 2016. Such funds are subject to division (I), other than division (I)(1), of section 169.08 of the Revised Code, which may be offset by an appropriation to the Ohio access to justice foundation under division (C) of this section.

(C) The general assembly may appropriate funds to the Ohio access to justice foundation each biennium to offset attorney unclaimed funds and interest earned thereon that are deemed abandoned and escheat to the state pursuant to division (I), other than division (I)(1), of section 169.08 of the Revised Code. Such funds shall not be subject to section 169.052 of the Revised Code.

Sec. 718.13. (A) Any information gained as a result of returns, investigations, hearings, or verifications required or authorized by this chapter or by a charter or ordinance of a municipal corporation levying an income tax pursuant to this chapter is confidential and not a public record under section 149.43 of the Revised Code, and no person shall access or disclose such information except in accordance with a proper judicial order or in connection with the performance of that person's official duties or the official business of the municipal corporation as authorized by this chapter or the

charter or ordinance authorizing the levy. The tax administrator of the municipal corporation or a designee thereof may furnish copies of returns filed or otherwise received under this chapter and other related tax information to the internal revenue service, the tax commissioner, and tax administrators of other municipal corporations.

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

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

Sec. 718.84. (A) Any information gained as a result of returns, investigations, hearings, or verifications required or authorized by sections 718.80 to 718.95 of the Revised Code is confidential and not a public record under section 149.43 of the Revised Code, and no person shall disclose such information, except for official purposes, in accordance with a proper judicial order, or as provided in section 4123.271 or 5703.21 of the Revised Code. The tax commissioner may furnish the internal revenue service with copies of returns filed. This section does not prohibit the publication of statistics in a form which does not disclose information with respect to particular taxpayers.

(B) In May and December of each year, the tax commissioner shall provide each tax administrator with the following information for every taxpayer that had municipal taxable income apportionable to the municipal corporation under this chapter on tax returns filed with the commissioner under sections 718.80 to 718.95 of the Revised Code in the preceding five or seven months, respectively:

(1) The taxpayer's name, address, and federal employer identification number;

(2) The taxpayer's apportionment ratio for, and amount of municipal taxable income apportionable to, the municipal corporation pursuant to section 718.82 of the Revised Code;

(3) The amount of any pre-2017 net operating loss carryforward utilized by the taxpayer;

(4) Whether the taxpayer requested that any overpayment be carried forward to a future taxable year;

(5) The amount of any credit claimed under section 718.94 of the Revised Code.

(C) Not later than thirty days after each distribution made to municipal corporations under section 718.83 of the Revised Code, the tax commissioner shall provide to each municipal corporation a report stating the name and federal identification number of every taxpayer that made estimated payments that are attributable to the municipal corporation and the amount of each such taxpayer's estimated payment.

(D) Not later than the thirty-first day of January of each year, every municipal corporation having taxpayers that have made the election allowed under section 718.80 of the Revised Code shall provide to the tax commissioner, in a format

prescribed by the commissioner, the name and mailing address of up to two persons to whom the municipal corporation requests that the commissioner send the information described in divisions (B) and (C) of this section. The commissioner shall not provide such information to any person other than a person who is designated to receive the information under this section and who is employed by the municipal corporation or by a tax administrator, as defined in section 718.01 of the Revised Code, that administers the municipal corporation's income tax, except as may otherwise be provided by law.

(E)(1) The tax commissioner may adopt rules that further govern the terms and conditions under which tax returns filed with the commissioner under this chapter, and any other information gained in the performance of the commissioner's duties prescribed by this chapter, shall be available for inspection by properly authorized officers, employees, or agents of the municipal corporations to which the taxpayer's net profit is apportioned under section 718.82 of the Revised Code.

(2) As used in this division, "properly authorized officer, employee, or agent" means an officer, employee, or agent of a municipal corporation who is authorized by charter or ordinance of the municipal corporation to view or possess information referred to in section 718.13 of the Revised Code.

(F)(1) If, upon receiving the information described in division (B) of section 718.91 of the Revised Code or division (B) or (C) of this section, a municipal corporation discovers that it has additional information in its possession that could result in a change to a taxpayer's tax liability, the municipal corporation may refer the taxpayer to the tax commissioner for an audit. Such referral shall be made on a form prescribed by

the commissioner and shall include any information that forms the basis for the referral.

(2) Upon receipt of a referral under division (F)(1) of this section, the commissioner shall review the referral and may conduct an audit of the taxpayer that is the subject of the referral based on the information in the referral and any other relevant information available to the commissioner.

(3) Nothing in division (F) of this section shall be construed as forming the sole basis upon which the commissioner may conduct an audit of a taxpayer.

(4) Nothing in this chapter shall prohibit a municipal corporation from filing a writ of mandamus if the municipal corporation believes that the commissioner has violated the commissioner's fiduciary duty as the administrator of the tax levied by the municipal corporation.

Sec. 3313.6028. (A)(1) As used in Title XXXIII of the Revised Code, "science of reading" means an interdisciplinary body of scientific evidence that:

(a) Informs how students learn to read and write proficiently;

(b) Explains why some students have difficulty with reading and writing;

(c) Indicates that all students benefit from explicit and systematic instruction in phonemic awareness, phonics, vocabulary, fluency, comprehension, and writing to become effective readers;

(d) Does not rely on any model of teaching students to read based on meaning, structure and syntax, and visual cues,

including a three-cueing approach.

(2) As used in this section, "three-cueing approach" means any model of teaching students to read based on meaning, structure and syntax, and visual cues.

(B) The department of education and workforce shall establish a list of high-quality core curriculum and instructional materials in English language arts, and a list of evidence-based reading intervention programs, that are aligned with the science of reading and strategies for effective literacy instruction.

(C) Beginning not later than the 2024-2025 school year, each school district, community school established under Chapter 3314. of the Revised Code, and STEM school established under Chapter 3326. of the Revised Code, shall use core curriculum and instructional materials in English language arts in each of grades pre-kindergarten to five and evidence-based reading intervention programs in each of grades pre-kindergarten to twelve only from the lists established under division (B) of this section. Except as provided in division (D) of this section, no district or school shall use any core curriculum, instructional materials, or intervention program in grades pre-kindergarten to five that use the three-cueing approach to teach students to read.

(D) A district or school may apply to the department for a waiver on an individual student basis to use curriculum, instructional materials, or an intervention program in grades pre-kindergarten through five that uses the three-cueing approach to teach students to read, except as follows:

(1) No student for whom a reading improvement and

monitoring plan has been developed under division (C) of section 3313.608 of the Revised Code shall be eligible for a waiver.

(2) If a student has an individualized education program that explicitly indicates the three-cueing approach is appropriate for the student's learning needs, the student shall not be required to have a waiver.

In determining whether to approve a waiver requested under this section, the department shall consider the performance of the student's district or school on the state report card issued under section 3302.03 of the Revised Code, including on the early literacy component prescribed under division (D)(3)(e) of that section.

(E)(1) The department shall identify vendors that provide professional development to educators, including pre-service teachers and faculty employed by educator preparation programs, on the use of high-quality core curriculum and instructional materials and reading intervention programs on the lists established under division (B) of this section.

(2) A professional development committee established under section 3319.22 of the Revised Code shall qualify any completed professional development coursework provided by a vendor described in division (E)(1) of this section to count towards professional development coursework requirements for teacher licensure renewal.

(3) A professional development committee shall permit a teacher to apply any hours earned over the minimum amount of hours required for professional development coursework for teacher licensure renewal under division (E)(2) of this section to the next renewal period for that license.

(F) Not later than the thirtieth day of June of each year, the department shall prepare and issue a report regarding the implementation of this section, including by districts and schools. The department shall provide the report to the governor, and, in accordance with section 101.68 of the Revised Code, to the general assembly.

Sec. 3315.063. No board of education of any city, local, exempted village, or joint vocational school district shall expend more than fifteen per cent of the board's annual operating budget on administrative salaries and benefits and other costs associated with the district's administrative offices.

Sec. 3327.017. (A) As used in this section:

(1) "Eligible student" has the same meaning as in section 3327.016 of the Revised Code.

(2) "Mass transit system" has the same meaning as in section 4511.78 of the Revised Code.

(3) "School district student" means a resident student enrolled in the city, local, or exempted village school district.

(B) No city, local, or exempted village school district shall provide or arrange for transportation for any eligible student enrolled in any of grades kindergarten through eight in a community school established under Chapter 3314. of the Revised Code or chartered nonpublic school to and from school using vehicles operated by a mass transit system, unless the district enters into an agreement with that school authorizing such transportation. An agreement under division (B) of this section shall not be effective unless both the school district

and community or chartered nonpublic school approve it.

(C) A city, local, or exempted village school district that elects to provide or arrange for transportation for any eligible student enrolled in any of grades nine through twelve in a community or chartered nonpublic school to and from school using vehicles operated by a mass transit system shall ensure that the student is assigned to a route that does not require the student to make more than one transfer. ~~With respect to a mass transit system with a central transfer hub~~

(D)(1) Beginning July 1, 2026, with respect to a city, local, or exempted village school district that is located in a county that has a population between five hundred thirty thousand and five hundred forty thousand according to the most recent federal decennial census, ~~the city, local, or exempted village~~ and has a mass transit system located in that same county, the school district may use vehicles operated by the mass transit system to transport any of the following to and from school:

(a) Eligible students enrolled in any of grades nine through twelve in a community or chartered nonpublic school;

(b) School district students enrolled in any of grades nine through twelve.

(2) A school district that uses a mass transit system in accordance with division (D)(1) of this section shall ensure ~~that~~ both of the following:

(a) Each student is assigned to a route that does not require the student to make more than one transfer.

(b) That any transfer does not occur at the central transfer hub for the mass transit system.

Sec. 3333.133. (A) An individual who meets all of the following requirements may apply for participation in the rural practice incentive program:

(1) The individual is a citizen of the United States, a national of the United States, or a permanent resident of the United States.

(2) The individual either:

(a) Is a student enrolled in the final year of law school; or

(b) Has been admitted to the practice of law in this state by the Ohio supreme court for less than twelve years and remains in good standing.

(3) The individual is not enrolled in the public service loan forgiveness program, 34 C.F.R. 685.219, or the "John R. Justice Prosecutors and Defenders Incentive Act of 2008," 34 U.S.C. 10671 et seq.

(B) An application for participation in the rural practice incentive program shall be submitted to the chancellor of higher education on a form that the chancellor shall prescribe. The individual shall submit the following information with an application:

(1) The individual's name, permanent address or address at which the individual is currently residing if different from the permanent address, and telephone number;

(2) The law school the individual is attending or attended, the dates of attendance, and verification of attendance;

(3) The individual's employer, as applicable;

(4) A summary and verification of the educational expenses for which the individual seeks reimbursement under the program;

(5) Verification that the individual has been admitted to the practice of law in this state for less than ~~eight~~twelve years by the Ohio supreme court and remains in good standing, unless the individual is a student;

(6) Verification the individual is a citizen of the United States, a national of the United States, or a permanent resident of the United States.

Sec. 3333.97. (A) As used in this section, "state institution of higher education" and "state university" have the same meanings as in section 3345.011 of the Revised Code.

(B) The chancellor of higher education shall do all of the following:

(1) Determine and provide the criteria for approving accelerated ~~ninety-hour~~ninety semester credit hour degree programs established under the accelerated college and career pathways program established under section 3345.89 of the Revised Code;

(2) Provide technical assistance to each state university during the development of accelerated ~~ninety-hour~~ninety semester credit hour degree programs and aligned model college credit plus pathways as required under section 3345.89 of the Revised Code;

(3) Identify how students can count credit earned in high school, a nontraditional training program, another state institution of higher education, or work experiences as part of the ~~ninety-hour~~ninety semester credit hour degree programs at a state university. Each state university shall accept credit from

incoming students that meet the criteria under this division.

(4) Annually publish on the chancellor's web site all of the following:

(a) Each ~~ninety-hour~~ninety semester credit hour degree program offered by a state university;

(b) The number of students participating in each ~~ninety-hour~~ninety semester credit hour degree program;

(c) The number of students that complete each ~~ninety-hour~~ninety semester credit hour degree program;

(d) Any additional information as determined by the chancellor.

Sec. 3345.111. Each state institution of higher education, as defined in section 3345.011 of the Revised Code, shall submit to the chancellor of higher education and the department of administrative services each report the state institution receives from an Ohio building or fire code inspection of an existing building or structure under the control of the state institution or a private entity on behalf of the state institution. The department of administrative services shall post a copy of each submitted report in a prominent location on its publicly accessible web site. If an inspection report identifies any issues in a building or structure requiring remediation, the department shall prepare and post to its web site, alongside the report, an estimate of the cost to conduct the remediation.

Sec. 3345.89. (A) As used in this section:

(1) "College credit plus pathways" means the pathways developed under section 3365.13 of the Revised Code.

(2) "State university" has the same meaning as in section 3345.011 of the Revised Code.

(B) The accelerated college and career pathways program is established. Under the program, each state university shall establish at least one accelerated ~~ninety-hour~~ninety semester credit hour degree program aligned to an in-demand career area by the 2027-2028 academic year. Each state university shall determine the number and types of accelerated degrees to be offered. Each state university shall do all of the following:

(1) Include accelerated ~~ninety-hour~~ninety semester credit hour degree programs in course and program catalogues;

(2) Ensure that accelerated ~~ninety-hour~~ninety semester credit hour degree programs are properly accredited and meet the requirements for reduced credit hour degree programs. The chancellor of higher education shall approve each accelerated ~~ninety-hour~~ninety semester credit hour degree program developed by a state university that meets the requirements established under section 3333.97 of the Revised Code.

(3) Work collaboratively with local and regional business community partners to identify in-demand career areas during the development of accelerated ~~ninety-hour~~ninety semester credit hour degree programs.

(4) Report to the chancellor all of the following:

(a) The accelerated ~~ninety-hour~~ninety semester credit hour degree programs the state university offers;

(b) The number of students participating in each program;

(c) The number of students that complete each program;

(d) Any additional information required by the chancellor

under section 3333.97 of the Revised Code.

(C)(1) Each state university shall develop, in consultation with local and regional primary and secondary education partners, model college credit plus pathways that are aligned with the accelerated ~~ninety-hour~~ninety semester credit hour degree programs offered by the state university and regional and state workforce needs.

(2) Each public and participating nonpublic secondary school shall include the model college credit plus pathways developed under division (C)(1) of this section in the information required to be provided to students and parents under section 3365.04 of the Revised Code.

(D) The chancellor shall not distribute state share of instruction funds to a state university in any fiscal year in which it does not comply with this section, as determined by the chancellor.

Sec. 3376.01. As used in this chapter:

(A) "Athlete agent" means an individual who holds a current and valid certificate of registration issued under section 4771.08 of the Revised Code or certificate of convenience issued under section 4771.09 of the Revised Code.

(B) "Institutional marketing associate" means any third-party entity that enters into a contract with, or otherwise acts on behalf of, a state institution of higher education, private college, or an institution's or college's intercollegiate athletics department. "Institutional marketing associate" does not include either of the following:

(1) A state institution of higher education, private college, athletic association, conference, or other group or

organization with authority over intercollegiate athletics;

(2) A staff member, employee, officer, director, manager, or owner of any of the entities described under division (B)(1) of this section.

(C) "Official team activities" means all games, practices, exhibitions, scrimmages, team appearances, team photograph sessions, sports camps sponsored by a state institution of higher education or private college, and other team-organized activities, regardless of whether the activity takes place on or off campus, including individual photograph sessions and news media interviews.

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

(E) "Student-athlete" means an individual who is eligible to participate in, participates in, or has participated in intercollegiate athletics for a state institution of higher education or private college. "Student-athlete" does not include an individual who participates in intramural athletics at a state institution of higher education or private college or who participates in professional athletics.

(F) "Third-party entity" means any individual or entity, including an athlete agent, other than a state institution of higher education, private college, athletic association, conference, or other group or organization with authority over intercollegiate athletics.

(G) "Private college" has the same meaning as in section 3365.01 of the Revised Code.

(H) "Personal services" means services performed by a student-athlete to which both of the following apply:

(1) The services are nondelegable obligations for which the student-athlete cannot substitute another individual to fulfill the duties agreed upon by the student-athlete under the contract, and the services must be rendered personally by that student-athlete.

(2) The services involve skill-based or talent-based performance by the student-athlete, and the contract is formed due to the student-athlete's specific athletic ability, status as a student-athlete, public persona, or brand recognition.

(I) "Name, image, or likeness" includes personal services.

Sec. 3376.14. (A) No person shall enter into a contract with a student-athlete who participates in intercollegiate athletics that provides compensation to the student-athlete for use of the student-athlete's name, image, or likeness if the contract does any of the following:

(1) Remains in effect beyond the date the student-athlete is no longer eligible to participate in intercollegiate athletics;

(2) Requires the student-athlete to provide as consideration either of the following:

(a) Any compensation the student-athlete may earn after the student-athlete is no longer eligible to participate in intercollegiate athletics for use of the student-athlete's name, image, or likeness;

(b) Rights associated with the use of the student-athlete's name, image, or likeness after the student-athlete is no longer eligible to participate in intercollegiate athletics.

(3) Requires any litigation, arbitration, or other dispute

resolution process arising from the contract to occur in another state.

(B) A contract that provides a student-athlete with compensation for use of the student-athlete's name, image, or likeness shall require any litigation, arbitration, or other dispute resolution process arising from the contract to take place in Ohio and be governed by Ohio law.

(C) The parties to any contract that provides a student-athlete with compensation for use of the student-athlete's name, image, or likeness shall ensure that the contract complies with this section.

(D) The parties to any contract involving an individual who becomes a student-athlete by transferring to a state institution of higher education or private college located in this state from an educational institution located outside this state shall ensure that any contract to which both of the following apply complies with this section:

(1) The contract provides the individual with compensation for use of the individual's name, image, or likeness.

(2) The contract is in effect on the date of the transfer and is to continue in effect at the new state institution of higher education or private college.

(E) A contract entered into in violation of this section is void.

Sec. 3379.10. (A) Recognizing this state's responsibility to foster culture and the arts and to encourage the development of artists and craftspersons, the general assembly declares it a policy of this state that a portion of the money to be spent by state agencies on the construction or renovation of public

buildings be spent on the acquisition of works of art to be placed in or on such buildings. In pursuit of this policy, there is hereby established the per cent for arts program, under which quality works of art are to be sold to such agencies by the Ohio arts council and, in the process, qualified professional artists are to be recognized.

(B) As used in this section:

(1) "Appropriation" does not include a reappropriation.

(2) "Proceeds" does not include the proceeds of bonds, notes, or other obligations issued in anticipation of the issuance of, or to refund, other bonds, notes, or other obligations.

(3) "Public building" means any building, facility, structure, or park built or renovated using state money, including any publicly owned lands or space surrounding or integral to the building, facility, structure, or park but not including:

(a) Parking lots, sidewalks, maintenance sheds, bridges, tunnels, sewers, trails, fishponds and fishways, or warehouses, unless such structures are adjuncts of the principal element of the project;

(b) Buildings of a temporary nature;

(c) Projects to correct any deficiencies or violations of a building or housing code enacted by law;

(d) Highway construction.

(4) "Renovation" does not include a project of which the principal purpose is the rehabilitation of plumbing, heating, ventilating, air conditioning, or electrical systems.

(5) "State agency" has the same meaning as in section 1.60 of the Revised Code and includes a state university or college, a community college established under Chapter 3354. of the Revised Code, or a technical college established under Chapter 3357. of the Revised Code.

(6) "Work of art" includes all forms of original creations of visual art, including, but not limited to:

(a) Paintings, including all media and both portable and permanently affixed works of art such as murals;

(b) Sculpture, including bas-relief, high relief, mobile, fountain, kinetic, environmental, electronic, and in-the-round sculpture;

(c) Prints, calligraphy, clay, drawings, stained glass, mosaics, photographs, fiber and textiles, wood, metal, plastics, and other materials or combination of materials;

(d) Mixed media, including any combination of forms of media.

~~(C) Except~~ (C)(1) Beginning on the effective date of this amendment, except as otherwise provided in division ~~(D)~~(E) of this section, whenever more than four million dollars of state money, whether obtained from the sale of bonds or otherwise, is to be spent by a state agency on the construction or renovation of a public building, the agency that contracts for the construction or renovation, consistent with division ~~(C)~~(H) of this section, shall contract with the council ~~to use one per cent of the state money appropriated for the project or, if applicable, one per cent of the nonappropriated state proceeds of bonds, notes, or other obligations authorized to be sold for the project,~~ to purchase works of art from the council for

display in or on the public building and to make related outlays under division ~~(E)~~ (F) of this section using the lesser of the following:

(a) One per cent of the state money appropriated for the project or, if applicable, one per cent of the nonappropriated state proceeds of bonds, notes, or other obligations authorized to be sold for the project;

(b) Two hundred thousand dollars.

(2) The calculation of whether more than four million dollars is to be spent shall not be cumulative but shall be based on the amount of each appropriation or each designation of nonappropriated state proceeds of bonds, notes, or other obligations authorized to be sold for a project.

(D) The council, subject to the approval of the director of budget and management, shall fix the prices at which it sells works of art for the project to the state agency contracting for construction or renovation. ~~The calculation of whether more than four million dollars is to be spent shall not be cumulative but shall be based on the amount of each appropriation or each designation of nonappropriated state proceeds of bonds, notes, or other obligations authorized to be sold for a project.~~

~~(D)(1)~~ (E)(1) Notwithstanding division (C) of this section, the director of budget and management, after consulting with the council about the matter, may determine that no state money, or a percentage less than one per cent of the amount specified in that division, shall be spent to purchase works of art from the council and to make related outlays under division ~~(E)~~ (F) of this section if the director of budget and management feels that works of art would be out of place in or on the public building,

that there will be little opportunity for public appreciation of works of art in or on the public building, that the value of some features or characteristics inherent in the architectural design of the public building should apply toward the one per cent requirement, or that the public building is or will be amply supplied with works of art even without works of art purchased from the council under division (C) of this section. The director shall make all final decisions with regard to whether and to what extent a construction or renovation project is subject to division (C) or ~~(D)~~ (E) of this section.

(2) Not later than forty-five days after the effective date of a section of an act providing that more than four million dollars of state money is to be spent by a state agency on the construction or renovation of a public building, the director of budget and management shall prepare a preliminary report listing each appropriation and each designation of nonappropriated state proceeds of more than four million dollars for the construction or renovation of a public building, and indicating the amount of the appropriation or designation that shall be spent for the per cent for arts program. The amount specified to be spent for the per cent for arts program amount shall take into account any determination made by the director under division ~~(D)(1)~~ (E)(1) of this section. The director shall send a copy of the preliminary report to the council and to each state agency that received an appropriation or nonappropriated state proceeds of more than four million dollars for the construction or renovation of a public building under the act.

(3) Not later than thirty days after the director sends the preliminary report required under division ~~(D)(2)~~ (E)(2) of this section, a state agency may deliver to the director of budget and management a request for the director to make a

determination under division ~~(D)(1)~~ (E)(1) of this section or to reconsider a determination made under that division. If the director approves the request, the director shall revise the preliminary report consistent with the approved request. Not later than forty-five days after sending a preliminary report, the director shall send a final report to the council and to each state agency referred to in division ~~(D)(2)~~ (E)(2) of this section.

~~(E)(1)~~ (F)(1) Where appropriated state money will be used to purchase works of art from the council under division (C) or ~~(D)~~ (E) of this section, the state agency that has contracted to purchase the works of art shall make payment to the council for the works of art and related costs as follows:

(a) The state agency shall encumber sufficient money to pay for the purchase and installation of the works of art and shall authorize the council to make payments against those encumbrances for the purchase and installation of the works of art. The council shall use the encumbered money to acquire and install the works of art.

(b) If the council expects to make expenditures in connection with the selection of artists for a specific project, including expenditures for printing or for jurors, the council shall estimate the amount of such expenditures it expects to make and certify that amount to the state agency and to the director of budget and management. Upon determining that there is an unobligated balance in an appropriation for the state agency that may be used for the purpose, the director of budget and management shall transfer the amount certified from the appropriation to the per cent for art acquisitions fund, which is hereby created in the state treasury, on an intrastate

transfer voucher. The fund shall be used by the council to pay costs it incurs in connection with the selection of artists for specific projects, including costs for printing and for jurors.

All amounts encumbered or transferred under division ~~(E)(1)(a)~~(F)(1)(a) or (b) of this section shall be applied toward the percentage requirement of division (C) or ~~(D)~~(E) of this section.

(2) Where nonappropriated state proceeds of bonds, notes, or other obligations will be used to purchase works of art from the council under division (C) or ~~(D)~~(E) of this section, the state agency that has contracted to purchase the works of art shall make payment to the council for the works of art and related costs as follows:

(a) The council shall submit to the state agency invoices requesting payment for the purchase and installation of the works of art.

(b) If the council expects to make expenditures in connection with the selection of artists for a specific project, including expenditures for printing or for jurors, the council shall estimate the amount of such expenditures it expects to make and submit to the state agency invoices requesting payment in that amount. The state agency shall promptly remit payment to the council in the amounts of all such invoices. Such remittances shall be deposited in the state treasury to the credit of the per cent for art acquisitions fund.

All amounts remitted under this division shall be applied toward the percentage requirement of division (C) or ~~(D)~~(E) of this section.

~~(F)~~(G) The council shall consult with the chief executive

officer, or the officer's designee, of either the state agency spending state money on the construction or renovation or the state agency or agencies occupying or to occupy a public building for which the council will supply a work of art, or both, before making decisions about the following:

(1) Which works of art will be purchased and on which sites they will be placed;

(2) Which artists, if any, will be commissioned to create a work of art;

(3) The sale, exchange, and disposition of works of art used in the program.

~~(G)~~ (H) The council shall make all final decisions in regard to the matters described in divisions ~~(F)(1)~~ (G)(1) to (3) of this section.

~~(H)~~ (I) Each state agency that has purchased works of art from the council under division (C) or ~~(D)~~ (E) of this section shall maintain the works of art and pay the costs of maintenance. Money spent by the agency for maintenance of the works of art shall not be applied toward the percentage requirement of division (C) or ~~(D)~~ (E) of this section.

Sec. 4503.44. (A) As used in this section and in section 4511.69 of the Revised Code:

(1) "Person with a disability that limits or impairs the ability to walk" means any person who, as determined by a health care provider, meets any of the following criteria:

(a) Cannot walk two hundred feet without stopping to rest;

(b) Cannot walk without the use of, or assistance from, a brace, cane, crutch, another person, prosthetic device,

wheelchair, or other assistive device;

(c) Is restricted by a lung disease to such an extent that the person's forced (respiratory) expiratory volume for one second, when measured by spirometry, is less than one liter, or the arterial oxygen tension is less than sixty millimeters of mercury on room air at rest;

(d) Uses portable oxygen;

(e) Has a cardiac condition to the extent that the person's functional limitations are classified in severity as class III or class IV according to standards set by the American heart association;

(f) Is severely limited in the ability to walk due to an arthritic, neurological, or orthopedic condition;

(g) Is blind, legally blind, or severely visually impaired.

(2) "Organization" means any private organization or corporation, or any governmental board, agency, department, division, or office, that, as part of its business or program, transports persons with disabilities that limit or impair the ability to walk on a regular basis in a motor vehicle that has not been altered for the purpose of providing it with accessible equipment for use by persons with disabilities. This definition does not apply to division (I) of this section.

(3) "Health care provider" means a physician, physician assistant, advanced practice registered nurse, optometrist, or chiropractor as defined in this section except that an optometrist shall only make determinations as to division (A)(1)(g) of this section.

(4) "Physician" means a person licensed to practice medicine or surgery or osteopathic medicine and surgery under Chapter 4731. of the Revised Code.

(5) "Chiropractor" means a person licensed to practice chiropractic under Chapter 4734. of the Revised Code.

(6) "Advanced practice registered nurse" means a certified nurse practitioner, clinical nurse specialist, certified registered nurse anesthetist, or certified nurse-midwife who holds a certificate of authority issued by the board of nursing under Chapter 4723. of the Revised Code.

(7) "Physician assistant" means a person who is licensed as a physician assistant under Chapter 4730. of the Revised Code.

(8) "Optometrist" means a person licensed to engage in the practice of optometry under Chapter 4725. of the Revised Code.

(9) "Removable windshield placard" includes a standard removable windshield placard, a temporary removable windshield placard, or a permanent removable windshield placard, unless otherwise specified.

(B)(1) An organization, or a person with a disability that limits or impairs the ability to walk, may apply for the registration of any motor vehicle the organization or person owns or leases. When an adaptive mobility vehicle is owned or leased by someone other than a person with a disability that limits or impairs the ability to walk, the owner or lessee may apply to the registrar of motor vehicles or a deputy registrar for registration under this section. The application for registration of a motor vehicle owned or leased by a person with a disability that limits or impairs the ability to walk shall be

accompanied by a signed statement from the applicant's health care provider certifying that the applicant meets at least one of the criteria contained in division (A)(1) of this section and that the disability is expected to continue for more than six consecutive months. The application for registration of an adaptive mobility vehicle that is owned by someone other than a person with a disability that limits or impairs the ability to walk shall be accompanied by such documentary evidence of vehicle specifications or alterations as the registrar may require by rule.

(2) When an organization, a person with a disability that limits or impairs the ability to walk, or a person who does not have a disability that limits or impairs the ability to walk but owns a motor vehicle that has been altered for the purpose of providing it with accessible equipment for a person with a disability that limits or impairs the ability to walk first submits an application for registration of a motor vehicle under this section and every fifth year thereafter, the organization or person shall submit a signed statement from the applicant's health care provider, a completed application, and any required documentary evidence of vehicle specifications or alterations as provided in division (B)(1) of this section, and also a power of attorney from the owner of the motor vehicle if the applicant leases the vehicle. Upon submission of these items, the registrar or deputy registrar shall issue to the applicant appropriate vehicle registration and a set of license plates and validation stickers, or validation stickers alone when required by section 4503.191 of the Revised Code. In addition to the letters and numbers ordinarily inscribed thereon, the license plates shall be imprinted with the international symbol of access. The license plates and validation stickers shall be

issued upon payment of the regular license fee as prescribed under section 4503.04 of the Revised Code and any motor vehicle tax levied under Chapter 4504. of the Revised Code, and the payment of a service fee equal to the amount established under section 4503.038 of the Revised Code.

(C)(1) A person with a disability that limits or impairs the ability to walk may apply to the registrar for a removable windshield placard by completing and signing an application provided by the registrar.

(2) The person shall include with the application a prescription from the person's health care provider prescribing such a placard for the person based upon a determination that the person meets at least one of the criteria contained in division (A)(1) of this section. The health care provider shall state on the prescription the length of time the health care provider expects the applicant to have the disability that limits or impairs the person's ability to walk. If the length of time the applicant is expected to have the disability is six consecutive months or less, the applicant shall submit an application for a temporary removable windshield placard. If the length of time the applicant is expected to have the disability is permanent, the applicant shall submit an application for a permanent removable windshield placard. All other applicants shall submit an application for a standard removable windshield placard.

(3) In addition to one placard or one or more sets of license plates, a person with a disability that limits or impairs the ability to walk is entitled to one additional placard, but only if the person applies separately for the additional placard, states the reasons why the additional

placard is needed, and the registrar, in the registrar's discretion determines that good and justifiable cause exists to approve the request for the additional placard.

(4) An organization may apply to the registrar of motor vehicles for a standard removable windshield placard by completing and signing an application provided by the registrar. The organization shall comply with any procedures the registrar establishes by rule. The organization shall include with the application documentary evidence that the registrar requires by rule showing that the organization regularly transports persons with disabilities that limit or impair the ability to walk.

(5) The registrar or deputy registrar shall issue to an applicant a standard removable windshield placard, a temporary removable windshield placard, or a permanent removable windshield placard, as applicable, upon receipt of all of the following:

(a) A completed and signed application for a removable windshield placard;

(b) The accompanying documents required under division (C)(2) or (4) of this section;

(c) Payment of a service fee equal to the amount established under section 4503.038 of the Revised Code for a standard removable windshield placard or a temporary removable windshield placard, or payment of fifteen dollars for a permanent removable windshield placard.

(6) The removable windshield placard shall display the date of expiration on both sides of the placard, or the word "permanent" if the placard is a permanent removable windshield placard, and shall be valid until expired, revoked, or

surrendered. Except for a permanent removable windshield placard, which has no expiration, a removable windshield placard expires on the earliest of the following two dates:

(a) The date that the person issued the placard is expected to no longer have the disability that limits or impairs the ability to walk, as indicated on the prescription submitted with the application for the placard;

(b) Ten years after the date of issuance on the placard.

In no case shall a removable windshield placard be valid for a period of less than sixty days.

(7) Standard removable windshield placards shall be renewable upon application and upon payment of a service fee equal to the amount established under section 4503.038 of the Revised Code. The registrar shall provide the application form and shall determine the information to be included thereon.

(8) The registrar shall determine the form and size of each type of the removable windshield placard, the material of which it is to be made, any differences in color between each type of placard to make them readily identifiable, and any other information to be included thereon, and shall adopt rules relating to the issuance, expiration, revocation, surrender, and proper display of such placards. A temporary removable windshield placard shall display the word "temporary" in letters of such size as the registrar shall prescribe. Any placard issued after October 14, 1999, shall be manufactured in a manner that allows the expiration date of the placard to be indicated on it through the punching, drilling, boring, or creation by any other means of holes in the placard.

(9) At the time a removable windshield placard is issued

to a person with a disability that limits or impairs the ability to walk, the registrar or deputy registrar shall enter into the records of the bureau of motor vehicles the last date on which the person will have that disability, as indicated on the accompanying prescription. For a standard removable windshield placard, not less than thirty days prior to that date and any renewal dates, the bureau shall send a renewal notice to that person at the person's last known address as shown in the records of the bureau, informing the person that the person's removable windshield placard will expire on the indicated date, and that the person is required to renew the placard by submitting to the registrar or a deputy registrar another prescription, and by complying with the renewal provisions. If such a prescription is not received by the registrar or a deputy registrar by that date, the placard issued to that person expires and no longer is valid, and this fact shall be recorded in the records of the bureau.

(10) At least once every year, on a date determined by the registrar, the bureau shall examine the records of the office of vital statistics, located within the department of health, that pertain to deceased persons, and also the bureau's records of all persons who have been issued removable windshield placards. If the records of the office of vital statistics indicate that a person to whom a removable windshield placard has been issued is deceased, the bureau shall cancel that placard, and note the cancellation in its records.

The office of vital statistics shall make available to the bureau all information necessary to enable the bureau to comply with division (C)(10) of this section.

(11) Nothing in this section shall be construed to require

a person or organization to apply for a removable windshield placard or accessible license plates if the accessible license plates issued to the person or organization under prior law have not expired or been surrendered or revoked.

(D) Any active-duty member of the armed forces of the United States, including the reserve components of the armed forces and the national guard, who has an illness or injury that limits or impairs the ability to walk may apply to the registrar or a deputy registrar for a temporary removable windshield placard. With the application, the person shall present evidence of the person's active-duty status and the illness or injury. Evidence of the illness or injury may include a current department of defense convalescent leave statement, any department of defense document indicating that the person currently has an ill or injured casualty status or has limited duties, or a prescription from any health care provider prescribing the placard for the applicant. Upon receipt of the application and the necessary evidence, the registrar or deputy registrar shall issue the applicant the temporary removable windshield placard without the payment of any service fee.

(E) If an applicant for a removable windshield placard is a veteran of the armed forces of the United States whose disability, as defined in division (A)(1) of this section, is service-connected, the registrar or deputy registrar, upon receipt of the application, presentation of a signed statement from the applicant's health care provider certifying the applicant's disability, and presentation of such documentary evidence from the department of veterans affairs that the disability of the applicant meets at least one of the criteria identified in division (A)(1) of this section and is service-connected as the registrar may require by rule, but without the

payment of any service fee, shall issue the applicant a removable windshield placard that is valid until expired, surrendered, or revoked.

(F)(1) Upon a conviction of a violation of division (H) or (I) of this section, the court shall report the conviction, and send the placard, if available, to the registrar, who thereupon shall revoke the privilege of using the placard and send notice in writing to the placardholder at that holder's last known address as shown in the records of the bureau, and the placardholder shall return the placard if not previously surrendered to the court, to the registrar within ten days following mailing of the notice.

(2) Whenever a person to whom a removable windshield placard has been issued moves to another state, the person shall surrender the placard to the registrar; and whenever an organization to which a placard has been issued changes its place of operation to another state, the organization shall surrender the placard to the registrar.

(3) If a person no longer requires a permanent removable windshield placard, the person shall notify and surrender the placard to the registrar or deputy registrar within ten days of no longer requiring the placard. The person may still apply for a standard removable windshield placard or temporary removable windshield placard, if applicable.

(G) Subject to division (F) of section 4511.69 of the Revised Code, the operator of a motor vehicle displaying a removable windshield placard or the accessible license plates authorized by this section is entitled to park the motor vehicle in any accessible parking location reserved for persons with disabilities that limit or impair the ability to walk.

(H) No person or organization that is not eligible for the issuance of license plates or any placard under this section shall willfully and falsely represent that the person or organization is so eligible.

No person or organization shall display license plates issued under this section unless the license plates have been issued for the vehicle on which they are displayed and are valid.

(I) No person or organization to which a removable windshield placard is issued shall do either of the following:

(1) Display or permit the display of the placard on any motor vehicle when having reasonable cause to believe the motor vehicle is being used in connection with an activity that does not include providing transportation for persons with disabilities that limit or impair the ability to walk;

(2) Refuse to return or surrender the placard, when required.

(J) If a removable windshield placard ~~or parking card~~ is lost, destroyed, or mutilated, the placardholder ~~or cardholder~~ may obtain a duplicate by ~~doing both of the following:~~

~~(1) Furnishing suitable proof of the loss, destruction, or mutilation~~ attesting the placard is lost, destroyed, or mutilated to the registrar~~;~~

~~(2) Paying a service fee equal to the amount paid when the placardholder obtained the original placard~~.

Any placardholder who loses a placard and, after obtaining a duplicate, finds the original, immediately shall surrender the original placard to the registrar.

(K)(1) The registrar shall pay all fees received under this section for the issuance of removable windshield placards or duplicate removable windshield placards into the state treasury to the credit of the public safety - highway purposes fund created in section 4501.06 of the Revised Code.

(2) In addition to the fees collected under this section, the registrar or deputy registrar shall ask each person applying for a removable windshield placard or duplicate removable windshield placard or license plate issued under this section, whether the person wishes to make a two-dollar voluntary contribution to support rehabilitation employment services. The registrar shall transmit the contributions received under this division to the treasurer of state for deposit into the rehabilitation employment fund, which is hereby created in the state treasury. A deputy registrar shall transmit the contributions received under this division to the registrar in the time and manner prescribed by the registrar. The contributions in the fund shall be used by the opportunities for Ohioans with disabilities agency to purchase services related to vocational evaluation, work adjustment, personal adjustment, job placement, job coaching, and community-based assessment from accredited community rehabilitation program facilities.

(L) For purposes of enforcing this section, every peace officer is deemed to be an agent of the registrar. Any peace officer or any authorized employee of the bureau of motor vehicles who, in the performance of duties authorized by law, becomes aware of a person whose removable windshield placard or parking card has been revoked pursuant to this section, may confiscate that placard or parking card and return it to the registrar. The registrar shall prescribe any forms used by law enforcement agencies in administering this section.

No peace officer, law enforcement agency employing a peace officer, or political subdivision or governmental agency employing a peace officer, and no employee of the bureau is liable in a civil action for damages or loss to persons arising out of the performance of any duty required or authorized by this section. As used in this division, "peace officer" has the same meaning as in division (B) of section 2935.01 of the Revised Code.

(M) All applications for registration of motor vehicles and removable windshield placards issued under this section, all renewal notices for such items, and all other publications issued by the bureau that relate to this section shall set forth the criminal penalties that may be imposed upon a person who violates any provision relating to accessible license plates issued under this section, the parking of vehicles displaying such license plates, and the issuance, procurement, use, and display of removable windshield placards issued under this section.

(N) Whoever violates this section is guilty of a misdemeanor of the fourth degree.

Sec. 4506.11. (A) Every commercial driver's license shall be marked "commercial driver's license" or "CDL" and shall be of such material and so designed as to prevent its reproduction or alteration without ready detection. The commercial driver's license for licensees under twenty-one years of age shall have characteristics prescribed by the registrar of motor vehicles distinguishing it from that issued to a licensee who is twenty-one years of age or older. Every commercial driver's license shall display all of the following information:

(1) The name and residence address of the licensee;

(2) A photograph of the licensee showing the licensee's uncovered face;

(3) A physical description of the licensee, including sex, height, weight, and color of eyes and hair;

(4) The licensee's date of birth;

(5) The licensee's social security number if the person has requested that the number be displayed in accordance with section 4501.31 of the Revised Code or if federal law requires the social security number to be displayed and any number or other identifier the director of public safety considers appropriate and establishes by rules adopted under Chapter 119. of the Revised Code and in compliance with federal law;

(6) The licensee's signature;

(7) The classes of commercial motor vehicles the licensee is authorized to drive and any endorsements or restrictions relating to the licensee's driving of those vehicles;

(8) The name of this state;

(9) The dates of issuance and of expiration of the license;

(10) If the licensee has certified willingness to make an anatomical gift under section 2108.05 of the Revised Code, any symbol chosen by the registrar of motor vehicles to indicate that the licensee has certified that willingness;

(11) If the licensee has executed a durable power of attorney for health care or a declaration governing the use or continuation, or the withholding or withdrawal, of life-sustaining treatment and has specified that the licensee wishes the license to indicate that the licensee has executed either

type of instrument, any symbol chosen by the registrar to indicate that the licensee has executed either type of instrument;

(12) If the licensee has specified that the licensee wishes the license to indicate that the licensee is a veteran, active duty, or reservist of the armed forces of the United States and has presented a copy of the licensee's DD-214 form or an equivalent document, any symbol chosen by the registrar to indicate that the licensee is a veteran, active duty, or reservist of the armed forces of the United States;

(13) If the licensee is a noncitizen of the United States, a notation designating that the licensee is a noncitizen, including a prominent statement with the words "Non-Domiciled Commercial Driver's License";

(14) Any other information the registrar considers advisable and requires by rule.

(B) The registrar may establish and maintain a file of negatives of photographs taken for the purposes of this section.

(C) Neither the registrar nor any deputy registrar shall issue a commercial driver's license to anyone under twenty-one years of age that does not have the characteristics prescribed by the registrar distinguishing it from the commercial driver's license issued to persons who are twenty-one years of age or older.

(D) Whoever violates division (C) of this section is guilty of a minor misdemeanor.

Sec. 4507.05. (A) The registrar of motor vehicles, or a deputy registrar, upon receiving an application for a temporary instruction permit and a temporary instruction permit

identification card for a driver's license from any person who is at least fifteen years six months of age, may issue such a permit and identification card entitling the applicant to drive a motor vehicle, other than a commercial motor vehicle, upon the highways under the following conditions:

(1) If the permit is issued to a person who is at least fifteen years six months of age, but less than sixteen years of age:

(a) The permit and identification card are in the holder's immediate possession;

(b) The holder is accompanied by an eligible adult who actually occupies the seat beside the permit holder and does not have a prohibited concentration of alcohol in the whole blood, blood serum or plasma, breath, or urine as provided in division (A) of section 4511.19 of the Revised Code;

(c) The total number of occupants of the vehicle does not exceed the total number of occupant restraining devices originally installed in the motor vehicle by its manufacturer, and each occupant of the vehicle is wearing all of the available elements of a properly adjusted occupant restraining device.

(2) If the permit is issued to a person who is at least sixteen years of age:

(a) The permit and identification card are in the holder's immediate possession;

(b) The holder is accompanied by a licensed operator who is at least twenty-one years of age, is actually occupying a seat beside the driver, and does not have a prohibited concentration of alcohol in the whole blood, blood serum or plasma, breath, or urine as provided in division (A) of section

4511.19 of the Revised Code;

(c) The total number of occupants of the vehicle does not exceed the total number of occupant restraining devices originally installed in the motor vehicle by its manufacturer, and each occupant of the vehicle is wearing all of the available elements of a properly adjusted occupant restraining device.

(B) The registrar or a deputy registrar, upon receiving from any person an application for a temporary instruction permit and temporary instruction permit identification card to operate a motorcycle, motor-driven cycle or motor scooter, or motorized bicycle, may issue such a permit and identification card entitling the applicant, while having the permit and identification card in the applicant's immediate possession, to drive a motorcycle or motor-driven cycle or motor scooter, under the restrictions prescribed in section 4511.53 of the Revised Code, or to drive a motorized bicycle under restrictions determined by the registrar. A temporary instruction permit and temporary instruction permit identification card to operate a motorized bicycle may be issued to a person fourteen or fifteen years old.

(C) Any permit and identification card issued under this section shall be issued in the same manner as a driver's license, upon a form to be furnished by the registrar. A temporary instruction permit to drive a motor vehicle other than a commercial motor vehicle shall be valid for a period of one year.

(D) Any person having in the person's possession a valid and current driver's license or motorcycle operator's license or endorsement issued to the person by another jurisdiction recognized by this state is exempt from obtaining a temporary

instruction permit for a driver's license and from submitting to the examination for a temporary instruction permit and the regular examination for obtaining a driver's license or motorcycle operator's endorsement in this state if the person does all of the following:

(1) Submits to and passes vision screening as provided in section 4507.12 of the Revised Code;

(2) Surrenders to the registrar or deputy registrar the person's driver's license issued by the other jurisdiction; and

(3) Complies with all other applicable requirements for issuance by this state of a driver's license, driver's license with a motorcycle operator's endorsement, or restricted license to operate a motorcycle.

If the person does not comply with all the requirements of this division, the person shall submit to the regular examination for obtaining a driver's license or motorcycle operator's endorsement in this state in order to obtain such a license or endorsement.

(E) The registrar may adopt rules governing the use of temporary instruction permits and temporary instruction permit identification cards.

(F)(1) No holder of a permit issued under division (A) of this section shall operate a motor vehicle upon a highway or any public or private property used by the public for purposes of vehicular travel or parking in violation of the conditions established under division (A) of this section.

(2) Except as provided in division (F)(2) of this section, no holder of a permit that is issued under division (A) of this section and that is issued on or after July 1, 1998, and who has

not attained the age of eighteen years, shall operate a motor vehicle upon a highway or any public or private property used by the public for purposes of vehicular travel or parking between the hours of midnight and six a.m.

The holder of a permit issued under division (A) of this section on or after July 1, 1998, who has not attained the age of eighteen years, may operate a motor vehicle upon a highway or any public or private property used by the public for purposes of vehicular travel or parking between the hours of midnight and six a.m. if, at the time of such operation, the holder is accompanied by the holder's parent, guardian, or custodian, and the parent, guardian, or custodian holds a current valid driver's or commercial driver's license issued by this state, is actually occupying a seat beside the permit holder, and does not have a prohibited concentration of alcohol in the whole blood, blood serum or plasma, breath, or urine as provided in division (A) of section 4511.19 of the Revised Code.

(G)(1) Notwithstanding any other provision of law to the contrary, no law enforcement officer shall cause the operator of a motor vehicle being operated on any street or highway to stop the motor vehicle for the sole purpose of determining whether each occupant of the motor vehicle is wearing all of the available elements of a properly adjusted occupant restraining device as required by division (A) of this section, or for the sole purpose of issuing a ticket, citation, or summons if the requirement in that division has been or is being violated, or for causing the arrest of or commencing a prosecution of a person for a violation of that requirement.

(2) Notwithstanding any other provision of law to the contrary, no law enforcement officer shall cause the operator of

a motor vehicle being operated on any street or highway to stop the motor vehicle for the sole purpose of determining whether a violation of division (F)(2) of this section has been or is being committed or for the sole purpose of issuing a ticket, citation, or summons for such a violation or for causing the arrest of or commencing a prosecution of a person for such violation.

(H) As used in this section:

(1) "Eligible adult" means any of the following:

(a) An instructor of a driver training course approved by the department of public safety;

(b) Any of the following persons who holds a current valid driver's or commercial driver's license issued by this state:

(i) A parent, guardian, or custodian of the permit holder;

(ii) A person twenty-one years of age or older who acts in loco parentis of the permit holder;

(iii) A person twenty-one years of age or older if the permit holder is an emancipated young adult as defined in section 5180.42 of the Revised Code.

(2) "Occupant restraining device" has the same meaning as in section 4513.263 of the Revised Code.

(I) Whoever violates division (F)(1) or (2) of this section is guilty of a minor misdemeanor.

Sec. 4507.21. (A) Except as provided in section 4507.061 of the Revised Code, each applicant for a driver's license shall file an application in the office of the registrar of motor vehicles or of a deputy registrar.

(B)(1) Except as provided in division (B)(4) of this section, each person under twenty-one years of age applying for a driver's license issued in this state and each person twenty-one years of age or older applying for an initial limited term license in this state shall present satisfactory evidence of having successfully completed one of the following:

(a) A driver training course approved by the director of public safety.

(b) A driver training course comparable to a driver training course described in division (B)(1)(a) of this section and administered by a branch of the armed forces of the United States and completed by the applicant while residing outside this state for the purpose of being with or near any person serving in the armed forces of the United States.

(2) Each person under twenty-one years of age applying for a driver's license also shall present, on a form prescribed by the registrar, an affidavit signed by an eligible adult attesting that the person has acquired at least fifty hours of actual driving experience, with at least ten of those hours being at night.

(3) Except as provided in division (B)(4) of this section, each person twenty-one years of age or older applying for an initial limited term license in this state also shall present, on a form prescribed by the registrar, an affidavit signed by an adult who holds a current valid driver's or commercial driver's license issued by this state that the applicant has acquired at least fifty hours of actual driving experience, with at least ten of those hours being at night, accompanied by the signing adult.

(4) ~~Both~~ All of the following individuals are exempt from the requirements specified in divisions (B)(1) and (3) of this section:

(a) A person who receives a waiver of the examination by the registrar in accordance with section 4507.10 of the Revised Code;

(b) An initial limited term license applicant twenty-one years of age or older who is from a country with which the registrar has a reciprocal arrangement in accordance with section 4507.101 of the Revised Code;

(c) A person who possesses both a valid, unexpired visa issued by the United States department of state and a valid, unexpired foreign driver's license and who presents a form, prescribed by the registrar, attesting to the person's relationship with a hospital or a health system;

(d) A person who possesses a valid, unexpired agricultural guest worker visa in accordance with 8 U.S.C. 1188 and who presents a form, prescribed by the registrar, attesting to the person's employment on a farm located in this state and signed by that person's employer.

(C)(1) An applicant for an initial driver's license shall present satisfactory evidence of successful completion of the abbreviated driver training course for adults, approved by the director of public safety under section 4508.02 of the Revised Code, if all of the following apply:

(a) The applicant is twenty-one years of age or older.

(b) The applicant failed the road or maneuverability test required under division (A)(2) of section 4507.11 of the Revised Code.

(c) In the twelve months immediately preceding the date of application, the applicant has not successfully completed a driver training course.

(2) An applicant shall present satisfactory evidence as required under division (C)(1) of this section prior to attempting the test a second or subsequent time.

(D) If the registrar or deputy registrar determines that the applicant is entitled to the driver's license, it shall be issued. If the application shows that the applicant's license has been previously canceled or suspended, the deputy registrar shall forward the application to the registrar, who shall determine whether the license shall be granted.

(E) An applicant shall file an application under this section in duplicate, and the deputy registrar issuing the license shall immediately forward to the office of the registrar the original copy of the application, together with the duplicate copy of any certificate of completion if issued for purposes of division (B) of this section. The registrar shall prescribe rules as to the manner in which the deputy registrar files and maintains the applications and other records. The registrar shall file every application for a driver's or commercial driver's license and index them by name and number, and shall maintain a suitable record of all licenses issued, all convictions and bond forfeitures, all applications for licenses denied, and all licenses that have been suspended or canceled.

(F) For purposes of section 2313.06 of the Revised Code, the registrar shall maintain accurate and current lists of the residents of each county who are eighteen years of age or older, have been issued, on and after January 1, 1984, driver's or commercial driver's licenses that are valid and current, and

would be electors if they were registered to vote, regardless of whether they actually are registered to vote. The lists shall contain the names, addresses, dates of birth, duration of residence in this state, citizenship status, and social security numbers, if the numbers are available, of the licensees, and may contain any other information that the registrar considers suitable.

(G) Each person under eighteen years of age applying for a motorcycle operator's endorsement or a restricted license enabling the applicant to operate a motorcycle shall present satisfactory evidence of having completed the courses of instruction in the motorcycle safety and education program described in section 4508.08 of the Revised Code or a comparable course of instruction administered by a branch of the armed forces of the United States and completed by the applicant while residing outside this state for the purpose of being with or near any person serving in the armed forces of the United States. If the registrar or deputy registrar then determines that the applicant is entitled to the endorsement or restricted license, it shall be issued.

(H) No person shall knowingly make a false statement in an affidavit presented in accordance with division (B)(2) of this section.

(I) As used in this section, "eligible adult" means any of the following persons:

(1) A parent, guardian, or custodian of the applicant;

(2) A person over the age of twenty-one who acts in loco parentis of the applicant and who maintains proof of financial responsibility with respect to the operation of a motor vehicle

owned by the applicant or with respect to the applicant's operation of any motor vehicle;

(3) A person over the age of twenty-one who holds a current valid driver's or commercial driver's license issued by this state if the applicant is an emancipated young adult as defined in section 5180.42 of the Revised Code.

(J) Whoever violates division (H) of this section is guilty of a minor misdemeanor and shall be fined one hundred dollars.

Sec. 4507.23. (A) Except as provided in division (I) of this section, each application for a temporary instruction permit and examination or a reprint shall be accompanied by a fee of five dollars.

(B) Except as provided in division (I) of this section, each application for a driver's license made by a person who previously held such a license and whose license has expired not more than two years prior to the date of application, and who is required under this chapter to give an actual demonstration of the person's ability to drive, shall be accompanied by a fee of three dollars in addition to any other fees.

(C)(1) Except as provided in divisions (E) and (I) of this section, each application for a driver's license, or motorcycle operator's endorsement, or renewal of a driver's license shall be accompanied by a fee of six dollars if the license or endorsement will expire on the applicant's birthday four years after the date of issuance or a fee of eleven dollars and fifty cents if the license or endorsement will expire on the applicant's birthday eight years after the date of issuance.

(2) Except as provided in divisions (I) and (J) of this

section, each application for a duplicate driver's license shall be accompanied by a fee of seven dollars and fifty cents. The duplicate driver's licenses issued under this section shall be distributed by the deputy registrar in accordance with rules adopted by the registrar of motor vehicles.

(3) Except as provided in division (I) of this section, each application for a reprint of a driver's license shall be accompanied by a fee equivalent to the fee required for a duplicate driver's license.

(D) Except as provided in division (I) of this section, each application for a motorized bicycle license or a reprint or duplicate thereof shall be accompanied by a fee of two dollars and fifty cents if the license will expire on the applicant's birthday four years after the date of issuance or a fee of four dollars and fifty cents if the license will expire on the applicant's birthday eight years after the date of issuance.

(E) Except as provided in division (I) of this section, each application for a driver's license or renewal of a driver's license that will be issued to a person who is less than twenty-one years of age shall be accompanied by whichever of the following fees is applicable:

(1) If the person is sixteen years of age or older, but less than seventeen years of age, a fee of seven dollars and twenty-five cents;

(2) If the person is seventeen years of age or older, but less than eighteen years of age, a fee of six dollars;

(3) If the person is eighteen years of age or older, but less than nineteen years of age, a fee of four dollars and seventy-five cents;

(4) If the person is nineteen years of age or older, but less than twenty years of age, a fee of three dollars and fifty cents;

(5) If the person is twenty years of age or older, but less than twenty-one years of age, a fee of two dollars and twenty-five cents.

(F) The registrar and any deputy registrar may charge a fee for the authentication of the documents required for processing a driver's license, motorized bicycle license, or temporary instruction permit identification cards as required by sections 4507.13 and 4511.521 of the Revised Code as follows:

(1) One dollar and fifty cents for a temporary instruction permit;

(2) One dollar and fifty cents for a license issued to a person who is less than twenty-one years of age;

(3) One dollar and fifty cents for a license that will expire on the applicant's birthday four years after the date of issuance;

(4) Three dollars for a license that will expire on the applicant's birthday eight years after the date of issuance.

A deputy registrar that authenticates the required documents for a driver's license, motorized bicycle license, or temporary instruction permit identification cards shall retain the entire amount of the fee.

(G) Except as provided in division (I) of this section, each transaction described in divisions (A), (B), (C), (D), and (E) of this section shall be accompanied by an additional fee as follows:

(1) Twelve dollars for a temporary instruction permit;

(2) Twelve dollars for a license issued to a person who is less than twenty-one years of age;

(3) Twelve dollars for a license or endorsement that will expire on the applicant's birthday four years after the date of issuance;

(4) Twenty-three dollars and fifty cents for a license or endorsement that will expire on the applicant's birthday eight years after the date of issuance.

The additional fee is for the purpose of defraying the department of public safety's costs associated with the administration and enforcement of the motor vehicle and traffic laws of Ohio.

(H) At the time and in the manner provided by section 4503.10 of the Revised Code, the deputy registrar shall transmit the fees collected under divisions (A), (B), (C), (D), and (E), those portions of the fees specified in and collected under division (F), and the additional fee under division (G) of this section to the registrar. The registrar shall deposit the fees into the public safety - highway purposes fund established in section 4501.06 of the Revised Code.

(I) A disabled veteran who has a service-connected disability either rated or compensated at one hundred per cent by the veterans' administration may apply to the registrar or a deputy registrar for the issuance to that veteran, without the payment of any fee prescribed in this section, of any of the following items:

(1) A temporary instruction permit and examination;

(2) A new, renewal, reprint, or duplicate driver's or commercial driver's license;

(3) A motorcycle operator's endorsement;

(4) A motorized bicycle license or reprint or duplicate thereof;

(5) A document authentication fee as provided in division (F) of this section.

An application made under division (I) of this section shall be accompanied by such documentary evidence of disability as the registrar may require by rule.

(J)(1) The registrar of motor vehicles shall adopt rules that establish a prorated fee schedule that specifies the fee to be charged by the registrar or a deputy registrar for the issuance of a duplicate driver's license. The rules shall require the base fee to be equal to the fee for a duplicate driver's license that existed immediately prior to July 1, 2015. In order to determine the prorated amount for a duplicate license under the rules, the registrar shall reduce the base fee by an amount determined by the registrar that is correlated with the number of months between the date a person applies for the duplicate and the date of expiration of the license. The registrar shall allocate the money received from a prorated duplicate driver's license fee to the same funds and in the same proportion as the allocation of the base fee.

(2) Notwithstanding any other provision of law, after the registrar has adopted rules under division (J)(1) of this section, an applicant for a duplicate driver's license shall be required to pay only the appropriate prorated fee established under those rules.

Sec. 4771.021. (A) As used in this section, "name, image, or likeness" has the same meaning as in section 3376.01 of the Revised Code.

(B) No athlete agent shall enter into an agent contract with an athlete under which the athlete agent represents the athlete in relation to contracts or legal matters regarding opportunities to earn compensation for use of the athlete's name, image, or likeness if the agent contract remains in effect beyond the date the athlete is no longer eligible to participate in intercollegiate athletics.

Sec. 4771.12. (A) Fees charged by an athlete agent for services provided to an athlete may be negotiated between the parties.

(B)(1) Except as provided in division (B)(2) of this section, an athlete agent shall establish an interest-bearing trust fund or similar account in a depository approved by the Ohio athletic commission to be used for the deposit of all revenues received on behalf of an athlete. An athlete agent shall deposit any revenue received on behalf of an athlete in the interest-bearing trust fund or account. The athlete agent shall notify the commission of the address and location of the trust fund or account and the depository in which it is located.

(2) An athlete agent who is an attorney licensed to practice law in this state may deposit any revenue received on behalf of an athlete in a trust account already maintained by the agent attorney in a financial institution in this state for the deposit of revenue received on behalf of clients.

(C) No athlete agent shall share fees with any person other than an employee of the athlete agent. If an athlete agent

shares a fee with an employee, the athlete agent shall obtain written consent from the athlete prior to entering a fee agreement with the athlete.

(D) As used in divisions (D)(1) and (2) of this section, "name, image, or likeness" has the same meaning as in section 3376.01 of the Revised Code. No athlete agent shall enter a fee agreement that requires the athlete to provide as consideration either of the following:

(1) Any compensation the athlete may earn after the athlete is no longer eligible to participate in intercollegiate athletics for use of the athlete's name, image, or likeness;

(2) Rights associated with the use of the athlete's name, image, or likeness after the athlete is no longer eligible to participate in intercollegiate athletics.

(E) No athlete agent shall enter fee agreements that are prohibited under this chapter.

~~(D)~~ (F) If an athlete agent collects a fee or expense from an athlete as consideration for obtaining employment for the athlete, and the athlete agent fails to procure such employment, the agent shall retain only the following portion of the fee or expense:

(1) The cost of reasonable expenses incurred by the athlete agent during the course of representing the athlete in efforts to obtain employment for the athlete;

(2) A negotiated fee in connection with instances where the athlete receives a bonus or some compensation for signing a professional sports services contract.

~~(E)~~ (G) Nothing in this section shall be construed to

limit the authority of the Ohio supreme court to establish or regulate fees for activities considered to be the practice of law.

Sec. 5104.32. (A) All purchases of publicly funded child care shall be made under a contract entered into by a licensed child care center, licensed type A family child care home, licensed type B family child care home, certified in-home aide, approved child day camp, licensed preschool program, licensed school child program, or border state child care provider and the department of children and youth. All contracts for publicly funded child care shall be contingent upon the availability of state and federal funds. The department shall prescribe a standard form to be used for all contracts for the purchase of publicly funded child care, regardless of the source of public funds used to purchase the child care. To the extent permitted by federal law and notwithstanding any other provision of the Revised Code that regulates state contracts or contracts involving the expenditure of state or federal funds, all contracts for publicly funded child care shall be entered into in accordance with the provisions of this chapter and are exempt from any other provision of the Revised Code that regulates state contracts or contracts involving the expenditure of state or federal funds.

(B) Each contract for publicly funded child care shall specify at least the following:

(1) That the provider of publicly funded child care agrees to be paid at the rate established pursuant to section 5104.30 of the Revised Code;

(2) Whether the county department of job and family services, the provider, or a child care resource and referral

service organization will make eligibility determinations, whether the provider or a child care resource and referral service organization will be required to collect information to be used by the county department to make eligibility determinations, and the time period within which the provider or child care resource and referral service organization is required to complete required eligibility determinations or to transmit to the county department any information collected for the purpose of making eligibility determinations;

(3) That the provider, other than a border state child care provider, shall continue to be licensed, approved, or certified pursuant to this chapter and shall comply with all standards and other requirements in this chapter and in rules adopted pursuant to this chapter for maintaining the provider's license, approval, or certification;

(4) That, in the case of a border state child care provider, the provider shall continue to be licensed, certified, or otherwise approved by the state in which the provider is located and shall comply with all standards and other requirements established by that state for maintaining the provider's license, certificate, or other approval;

(5) Whether the provider will be paid by the department of children and youth or in some other manner as prescribed by rules adopted under section 5104.42 of the Revised Code;

(6) That the contract is subject to the availability of state and federal funds.

(C)(1) The department shall establish an automated child care system to track child attendance and enrollment and calculate payments for publicly funded child care. Not later

than July ~~5~~9, ~~2026~~2028, and thereafter, the department shall calculate payments for publicly funded child care based on a child's enrollment, as described in 45 C.F.R. 98.45(m), rather than on a child's attendance.

(2) Each eligible provider that provides publicly funded child care shall participate in the automated child care system. A provider participating in the system shall not do any of the following:

(a) Use or have possession of a personal identification number or password issued to a caretaker parent under the automated child care system;

(b) Falsify child attendance or enrollment records;

(c) Knowingly seek or accept payment for publicly funded child care for a child not enrolled with the provider or for which the provider was not eligible;

(d) Knowingly seek or accept payment for child care for a child who resides in the provider's own home.

(D) The department may withhold any money due under this chapter and may recover through any appropriate method any money erroneously paid under this chapter if evidence demonstrates that a provider of publicly funded child care failed to comply with either of the following:

(1) The terms of the contract entered into under this section;

(2) This chapter or any rules adopted under it.

(E) If the department has evidence that a provider has employed an individual who is ineligible for employment under section 5104.013 of the Revised Code and the provider has not

released the individual from employment upon notice that the individual is ineligible, the department may terminate immediately the contract entered into under this section to provide publicly funded child care.

(F) Any decision by the department concerning publicly funded child care, including the recovery of funds, overpayment determinations, and contract terminations is final and is not subject to appeal, hearing, or further review under Chapter 119. of the Revised Code.

Sec. 5104.53. (A) As used in this section:

(1) "Family services program" has the same meaning as in section 5101.35 of the Revised Code.

(2) "IEP" has the same meaning as in section 3323.01 of the Revised Code.

~~(2)~~(3) "Resource caregiver" has the same meaning as in section 5103.02 of the Revised Code.

(B) The early childhood education grant program is created in the department of children and youth. Subject to available funds, the program shall support and invest in early learning and development programs operating in this state by awarding grants to programs that meet the conditions of this section in an amount that corresponds to the number of eligible children served by the programs.

(C) To be eligible for a grant under this section, an early learning and development program shall meet each of the following conditions:

(1) The program is rated through the step up to quality program established under section 5104.29 of the Revised Code at

the tiered rating specified by the department in rules adopted under this section.

(2) The program provides early learning and development services to one or more preschool-age children described in division (D) of this section.

(3) The program meets any other eligibility condition specified by the department in rules adopted under this section.

(D) A preschool-age child who meets all of the following conditions, as determined by a county department of job and family services, is eligible to participate in the early childhood education grant program if a slot is available:

(1) Either the amount of the child's family income does not exceed two hundred per cent of the federal poverty line or the child meets one of the following conditions:

(a) An IEP has been developed for the child;

(b) The child is placed with a resource caregiver as described in Chapter 5103. of the Revised Code, with such placement documented by either a family case plan or kinship permanency incentive payments;

(c) The child is homeless as described in division (V) of section 5104.01 of the Revised Code.

(2) The child is a citizen of the United States or a qualified alien.

(3) The child meets any other eligibility condition specified by the department in rules adopted under this section.

(E) Any funds appropriated to the department for purposes of the early childhood education grant program shall be used as

follows:

(1) In each fiscal year, not more than two per cent of appropriated funds shall be used for program support and technical assistance.

(2) Appropriated funds other than those described in division (E)(1) of this section shall be distributed to grant recipients.

(F) In accordance with Chapter 119. of the Revised Code, the director shall adopt rules to implement this section and administer the early childhood education grant program, including rules addressing all of the following topics:

(1) Eligibility conditions and other requirements for participation in the grant program by early learning and development programs, including the tiered rating at which a program becomes eligible to participate;

(2) Eligibility conditions for children participating in the early childhood education grant program if a slot is available;

(3) Standards, procedures, and requirements to apply for and distribute funds to participating early learning and development programs;

(4) In the event funds are distributed in error under the program, methods by which the department may recover those funds.

(G) The award of an early childhood education grant under this section shall not be considered publicly funded child care or a family services program.

Sec. 5165.26. (A) As used in this section:

(1) "Base rate" means the portion of a nursing facility's total per medicaid day payment rate determined under divisions (A) and (B) of section 5165.15 of the Revised Code.

(2) "CMS" means the United States centers for medicare and medicaid services.

(3) "Long-stay resident" means an individual who has resided in a nursing facility for at least one hundred one days.

(4) "Nursing facilities for which a quality score was determined" includes nursing facilities that are determined to have a quality score of zero.

(5) "SFF list" means the list of nursing facilities that the United States department of health and human services creates under the special focus facility program.

(6) "Special focus facility program" means the program conducted by the United States secretary of health and human services pursuant to section 1919(f)(10) of the "Social Security Act," 42 U.S.C. 1396r(f)(10).

(B) Subject to divisions (D) and (E) and except as provided in division (F) of this section, the department of medicaid shall determine each nursing facility's per medicaid day quality incentive payment rate as follows:

(1) Determine the sum of the quality scores determined under division (C) of this section for all nursing facilities.

(2) Determine the average quality score by dividing the sum determined under division (B)(1) of this section by the number of nursing facilities for which a quality score was determined.

(3) Determine the sum of the total number of medicaid days

for all of the calendar year preceding the fiscal year for which the rate is determined for all nursing facilities for which a quality score was determined.

(4) Multiply the average quality score determined under division (B)(2) of this section by the sum determined under division (B)(3) of this section.

(5) Determine the value per quality point by determining the quotient of the following:

(a) The sum determined under division (E)(2) of this section.

(b) The product determined under division (B)(4) of this section.

(6) Multiply the value per quality point determined under division (B)(5) of this section by the nursing facility's quality score determined under division (C) of this section.

(C)(1) Except as provided in divisions (C)(2) and (3) of this section, a nursing facility's quality score for a state fiscal year shall be the sum of the following:

(a) The total number of points that CMS assigned to the nursing facility under CMS's nursing facility five-star quality rating system for the following quality metrics, or CMS's successor metrics as described below, based on the most recent four-quarter average data, or the average data for fewer quarters in the case of successor metrics, available in the database maintained by CMS and known as nursing home compare in the most recent month of the calendar year during which the fiscal year for which the rate is determined begins:

(i) The percentage of the nursing facility's long-stay

residents at high risk for pressure ulcers who had pressure ulcers;

(ii) The percentage of the nursing facility's long-stay residents who had a urinary tract infection;

(iii) The percentage of the nursing facility's long-stay residents whose ability to move independently worsened;

(iv) The percentage of the nursing facility's long-stay residents who had a catheter inserted and left in their bladder.

If CMS ceases to publish any of the metrics specified in division (C)(1)(a) of this section, the department shall use the nursing facility quality metrics on the same topics that CMS subsequently publishes.

(b) Seven and five-tenths points for fiscal year 2024 and three points for fiscal year 2025 and subsequent fiscal years if the nursing facility's occupancy rate is greater than seventy-five per cent. For purposes of this division, the department shall utilize the facility's occupancy rate for licensed beds reported on its cost report for the calendar year preceding the fiscal year for which the rate is determined or, if the facility is not required to be licensed, the facility's occupancy rate for certified beds. If the facility surrenders licensed or certified beds before the first day of July of the calendar year in which the fiscal year begins, the department shall calculate a nursing facility's occupancy rate by dividing the inpatient days reported on the facility's cost report for the calendar year preceding the fiscal year for which the rate is determined by the product of the number of days in the calendar year and the facility's number of licensed, or if applicable, certified beds on the first day of July of the calendar year in which the

fiscal year begins.

(c) Beginning with state fiscal year 2025, the total number of points that CMS assigned to the nursing facility under CMS's nursing facility five-star quality rating system for the following quality metrics, or successor metrics designated by CMS, based on the most recent four-quarter average data available in the database maintained by CMS and known as nursing home compare in the most recent month of the calendar year during which the fiscal year for which the rate is determined begins:

(i) The percentage of the nursing facility's long-stay residents whose need for help with daily activities has increased;

(ii) The percentage of the nursing facility's long-stay residents experiencing one or more falls with major injury;

(iii) The percentage of the nursing facility's long-stay residents who were administered an antipsychotic medication;

(iv) Adjusted total nurse staffing hours per resident per day using quintiles instead of deciles by using the points assigned to the higher of the two deciles that constitute the quintile.

If CMS ceases to publish any of the metrics specified in division (C)(1)(c) of this section, the department shall use the nursing facility quality metrics on the same topics CMS subsequently publishes.

(2) In determining a nursing facility's quality score for a state fiscal year, the department shall make the following adjustment to the number of points that CMS assigned to the nursing facility for each of the quality metrics specified in

divisions (C)(1)(a) and (c) of this section:

(a) Unless division (C)(2)(b) or (c) of this section applies, divide the number of the nursing facility's points for the quality metric by twenty.

(b) If CMS assigned the nursing facility to the lowest percentile for the quality metric, reduce the number of the nursing facility's points for the quality metric to zero.

(c) If the nursing facility's total number of points calculated for or during a state fiscal year for all of the quality metrics specified in divisions (C)(1)(a), and if applicable, division (C)(1)(c) of this section is less than a number of points that is equal to the twenty-fifth percentile of all nursing facilities, calculated using the points for the July 1 rate setting of that fiscal year reduce the nursing facility's points to zero until the next point calculation. If a facility's recalculated points under division (C)(3) of this section are below the number of points determined to be the twenty-fifth percentile for that fiscal year, the facility shall receive zero points for the remainder of that fiscal year.

(3) A nursing facility's quality score shall be recalculated for the second half of the state fiscal year based on the most recent four quarter average data, or the average data for fewer quarters in the case of successor metrics, available in the database maintained by CMS and known as the care compare, in the most recent month of the calendar year during which the fiscal year for which the rate is determined begins. The metrics specified by division (C)(1)(b) of this section shall not be recalculated. In redetermining the quality payment for each facility based on the recalculated points, the department shall use the same per point value determined for the

quality payment at the start of the fiscal year.

(D) A nursing facility shall not receive a quality incentive payment if the Department of Health assigned the nursing facility to the SFF list under the special focus facility program and the nursing facility is listed in table A, on the first day of May of the calendar year for which the rate is being determined.

(E) The total amount to be spent on quality incentive payments under division (B) of this section for a fiscal year shall be determined as follows:

(1) Determine the following amount for each nursing facility:

(a) The amount that is five and two-tenths per cent of the nursing facility's base rate for nursing facility services provided on the first day of the state fiscal year plus one dollar and seventy-nine cents plus sixty per cent of the per diem amount by which the nursing facility's ~~rate for direct care costs determined for the fiscal year under section 5165.19 of the Revised Code~~ cost per case-mix unit changed as a result of the rebasing conducted under section 5165.36 of the Revised Code. The nursing facility's cost per case-mix unit is determined under division (C) of section 5165.19 of the Revised Code and for purposes of this division shall not be multiplied by the facility's semiannual case-mix score determined under section 5165.192 of the Revised Code.

(b) Multiply the amount determined under division (E)(1)(a) of this section by the number of the nursing facility's medicaid days for the calendar year preceding the fiscal year for which the rate is determined.

(2) Determine the sum of the products determined under division (E)(1)(b) of this section for all nursing facilities for which the product was determined for the state fiscal year.

(3) To the sum determined under division (E)(2) of this section, add one hundred twenty-five million dollars.

(F)(1) Beginning July 1, 2023, a new nursing facility shall receive a quality incentive payment for the fiscal year in which the new facility obtains an initial provider agreement and the immediately following fiscal year equal to the median quality incentive payment determined for nursing facilities for the fiscal year. For the state fiscal year after the immediately following fiscal year and subsequent fiscal years, the quality incentive payment shall be determined under division (C) of this section.

(2) A nursing facility that undergoes a change of operator with an effective date of July 1, 2025, or later shall not receive a quality incentive payment until the earlier of the first day of January or the first day of July that is at least six months after the effective date of the change of operator. Thereafter any quality incentive payment shall be determined under division (C) of this section.

(G) The intent of the general assembly, in amending this section, is to clarify statutory language in response to the decision of the Ohio Supreme Court in the case *State ex rel. LeadingAge Ohio v. Ohio Dept. of Medicaid*, Slip Opinion No. 2025-Ohio-3066 and to require the department to continue calculating and paying the quality incentive payments in the manner they were actually paid in state fiscal years 2024 and 2025. The general assembly acknowledges that the department calculated the quality incentive pool in the way the general

assembly originally intended.

Sec. 5502.262. (A) As used in this section:

(1) "Administrator" means the superintendent, principal, chief administrative officer, or other person having supervisory authority of any of the following:

(a) A city, exempted village, local, or joint vocational school district;

(b) A community school established under Chapter 3314. of the Revised Code, as required through reference in division (A)(11)(d) of section 3314.03 of the Revised Code;

(c) A STEM school established under Chapter 3326. of the Revised Code, as required through reference in section 3326.11 of the Revised Code;

(d) A college-preparatory boarding school established under Chapter 3328. of the Revised Code;

(e) A district or school operating a career-technical education program approved by the department of education and workforce under section 3317.161 of the Revised Code;

(f) A chartered nonpublic school;

(g) An educational service center;

(h) A preschool program or school-age child care program licensed by the department of ~~education and workforce~~children and youth;

(i) Any other facility that primarily provides educational services to children subject to regulation by the department of education and workforce.

(2) "Emergency management test" means a regularly

scheduled drill, exercise, or activity designed to assess and evaluate an emergency management plan under this section.

(3) "Building" means any school, school building, facility, program, or center.

(4) "Regional mobile training officer" means the regional mobile training officer appointed under section 5502.70 of the Revised Code for the region in which a district, school, center, program, or facility is located.

(B)(1) Each administrator shall develop and adopt a comprehensive emergency management plan, in accordance with rules adopted pursuant to division (F) of this section, for each building under the administrator's control. The administrator shall examine the environmental conditions and operations of each building to determine potential hazards to student and staff safety and shall propose operating changes to promote the prevention of potentially dangerous problems and circumstances. In developing the plan for each building, the administrator shall involve community law enforcement and safety officials, parents of students who are assigned to the building, and teachers and nonteaching employees who are assigned to the building. The administrator may involve the regional mobile training officer in the development of the plan. The administrator shall incorporate remediation strategies into the plan for any building where documented safety problems have occurred.

(2) Each administrator shall also incorporate into the emergency management plan adopted under division (B)(1) of this section all of the following:

(a) A protocol for addressing serious threats to the

safety of property, students, employees, or administrators;

(b) A protocol for responding to any emergency events that occur and compromise the safety of property, students, employees, or administrators. This protocol shall include, but not be limited to, all of the following:

(i) A floor plan that is unique to each floor of the building;

(ii) A site plan that includes all building property and surrounding property;

(iii) An emergency contact information sheet.

(c) A threat assessment plan developed as prescribed in section 5502.263 of the Revised Code. A building may use the model plan developed by the department of public safety under that section;

(d) A protocol for school threat assessment teams established under section 3313.669 of the Revised Code;

(e) A protocol that addresses student use of cellular telephones during an active threat or emergency.

(3) Each protocol described in division (B) of this section shall include procedures determined to be appropriate by the administrator for responding to threats and emergency events, respectively, including such things as notification of appropriate law enforcement personnel, calling upon specified emergency response personnel for assistance, and informing parents of affected students.

Prior to the opening day of each school year, the administrator shall inform each student or child enrolled in the school and the student's or child's parent of the parental

notification procedures included in the protocol.

(4) Each administrator shall keep a copy of the emergency management plan adopted pursuant to this section in a secure place.

(C)(1) The administrator shall submit to the director of public safety, in accordance with rules adopted pursuant to division (F) of this section, an electronic copy of the emergency management plan prescribed by division (B) of this section not less than once every three years, whenever a major modification to the building requires changes in the procedures outlined in the plan, and whenever information on the emergency contact information sheet changes.

(2) The administrator also shall file a copy of the plan with each law enforcement agency that has jurisdiction over the school building and, upon request, to any of the following:

(a) The fire department that serves the political subdivision in which the building is located;

(b) The emergency medical service organization that serves the political subdivision in which the building is located;

(c) The county emergency management agency for the county in which the building is located;

(d) The regional mobile training officer.

(3) Upon receipt of an emergency management plan, the director shall post the information on the contact and information management system and submit the information in accordance with rules adopted pursuant to division (F) of this section, to the attorney general, who shall post that information on the Ohio law enforcement gateway or its

successor.

(4) Any department or entity to which copies of an emergency management plan are filed under this section shall keep the copies in a secure place.

(D)(1) Not later than the first day of September of each year, each administrator shall review the emergency management plan and certify to the director that the plan is current and accurate.

(2) Anytime that an administrator updates the emergency management plan pursuant to division (C)(1) of this section, the administrator shall file copies, not later than the tenth day after the revision is adopted and in accordance with rules adopted pursuant to division (F) of this section, to the director and to any entity with which the administrator filed a copy under division (C)(2) of this section.

(E) Each administrator shall do both of the following:

(1) Prepare and conduct at least one annual emergency management test, as defined in division (A)(2) of this section, in accordance with rules adopted pursuant to division (F) of this section;

(2) Grant access to each building under the control of the administrator to law enforcement personnel and to entities described in division (C)(2) of this section, to enable the personnel and entities to hold training sessions for responding to threats and emergency events affecting the building, provided that the access occurs outside of student instructional hours and the administrator, or the administrator's designee, is present in the building during the training sessions.

(F) The director of public safety, in consultation with

representatives from the education community and in accordance with Chapter 119. of the Revised Code, shall adopt rules regarding emergency management plans under this section, including the content of the plans and procedures for filing the plans. The rules shall specify that plans and information required under division (B) of this section be submitted on standardized forms developed by the director for such purpose. The rules shall also specify the requirements and procedures for emergency management tests conducted pursuant to division (E)(1) of this section. Failure to comply with the rules may result in discipline pursuant to section 3319.31 of the Revised Code or any other action against the administrator as prescribed by rule.

(G) Division (B) of section 3319.31 of the Revised Code applies to any administrator who is subject to the requirements of this section and is not exempt under division (H) of this section and who is an applicant for a license or holds a license from the state board of education pursuant to section 3319.22 of the Revised Code.

(H)(1) The director may exempt any administrator from the requirements of this section, if the director determines that the requirements do not otherwise apply to a building or buildings under the control of that administrator.

(2) The director shall exempt from the requirements of this section the administrator of an online learning school, established under section 3302.42 of the Revised Code, unless students of that school participate in in-person instruction or assessments at a location that is not covered by an existing emergency management plan, developed under this section as of December 14, 2021.

(I) Copies of the emergency management plan, including all records related to the plan, emergency management tests, and information required under division (B) of this section are security records and are not public records pursuant to section 149.433 of the Revised Code. In addition, the information posted to the contact and information management system, pursuant to division (C)(3)(b) of this section, is exempt from public disclosure or release in accordance with sections 149.43, 149.433, and 5502.03 of the Revised Code.

Notwithstanding section 149.433 of the Revised Code, a floor plan filed with the attorney general pursuant to this section is not a public record to the extent it is a record kept by the attorney general.

Sec. ~~126.65~~ 5502.75. (A) As used in this section, "public safety officer" includes all the following, whether paid or volunteer:

(1) A peace officer, as defined in section 2935.01 of the Revised Code;

(2) A firefighter of a lawfully constituted fire department;

(3) A first responder, emergency medical technician-basic, emergency medical technician-intermediate, or emergency medical technician-paramedic certified under Chapter 4765. of the Revised Code.

(B) The state post-traumatic stress fund is created in the state treasury. The director of ~~budget and management~~ public safety shall be the trustee of the fund.

~~(B)~~(C) The state post-traumatic stress fund shall be used for the following purposes:

(1) Payment of compensation for lost wages that result from a public safety officer being disabled by post-traumatic stress disorder received in the course of, and arising out of, employment as a public safety officer but without an accompanying physical injury;

(2) Payment of medical, nurse, therapy, and hospital services and medicines required to treat a public safety officer diagnosed with post-traumatic stress disorder received in the course of, and arising out of, employment as a public safety officer but without an accompanying physical injury;

(3) Payment of administrative costs incurred in providing the compensation and benefits described in divisions ~~(B)(1)~~ (C)(1) and (2) of this section.

~~(C)~~ (D) No employer shall discharge, demote, reassign, or take any punitive action against any public safety officer because the officer filed a claim or instituted, pursued, or testified in any proceedings related to compensation or benefits paid from the state post traumatic stress fund as a result of a diagnosis of post-traumatic stress disorder received in the course of, and arising out of, employment as a public safety officer but without an accompanying physical injury. Any such officer may file an action in the common pleas court of the county of the officer's employment in which the relief which may be granted shall be limited to reasonable attorney fees and reinstatement with back pay, if the action is based on discharge, or an award for wages lost if based upon demotion, reassignment, or punitive action taken, offset by earnings subsequent to discharge, demotion, reassignment, or punitive action taken. The action shall be forever barred unless filed within one hundred eighty days immediately following the

discharge, demotion, reassignment, or punitive action taken, and no action may be instituted or maintained unless the employer has received written notice of a claimed violation of this section within the ninety days immediately following the discharge, demotion, reassignment, or punitive action taken.

~~(D)~~ (E) There shall be no payments made from the state post-traumatic stress fund pursuant to division ~~(B)~~ (C) of this section and no person is eligible for any claims and no liability shall accrue to any state party under this section.

Sec. 5525.17. (A)(1) If a contractor has not commenced ~~his~~ work within a reasonable time, or does not carry the same forward with reasonable progress, or is improperly performing ~~his~~ the work, or has abandoned, or fails or refuses to complete a contract entered into under Chapters 5501., 5503., 5511., 5513., 5515., 5516., 5517., 5519., 5521., 5523., 5525., 5527., 5528., 5529., 5531., 5533., and 5535. of the Revised Code, the director of transportation shall make a finding to that effect and so notify the contractor in writing, and the rights of the contractor to control and supervise the work shall immediately cease. The director shall forthwith give written notice to the sureties on the bonds of such contractor of such action. ~~If~~

(2) If, within ten days after the receipt of such notice, such sureties on the contract performance bond or any one or more of them notify the director in writing of their intention to enter upon and complete the work covered by such contract, such sureties shall be permitted to do so and the director shall allow them thirty days, after the receipt of such notice in writing, within which to enter upon the work and resume construction, unless such time is extended by the director for good cause shown. If such sureties do not carry the same forward

with reasonable progress, or if they improperly perform, abandon, or fail to complete the work covered by any such contract, the director shall complete the same in the manner provided in this section. ~~In~~

(3) Except as provided in division (A)(4) of this section, in the event the sureties on the contract performance bond, or any one or more of them, notify the director in writing of their intention to enter upon and complete the work covered by such contract, and then fail or refuse to so complete, any additional costs reasonably incurred by the director as a result of such failure or refusal shall be computed by the director and become the liability of such surety, which is not limited by the amount of the contract performance bond. ~~If~~

(4)(a) In the event the sureties on a contract performance bond that relates to a major bridge project, or any one or more of them, notify the director in writing of their intention to enter upon and complete the work covered by such contract, and then fail or refuse to so complete, any additional costs reasonably incurred by the director as a result of such failure or refusal shall be computed by the director and become the liability of such surety in an amount not to exceed one hundred fifteen per cent of the contract performance bond.

(b) As used in division (A)(4)(a) of this section, "major bridge project" means a bridge project that spans the Ohio river for a contract that was awarded with the allowances authorized under division (D) of section 5517.011 of the Revised Code.

(5) If the surety fails to pay ~~such~~ the amount computed by the director under division (A)(3) or (4) of this section, the director shall certify the facts to the attorney general, who shall proceed to collect such additional costs from the surety

and the amount so collected shall be paid into the state treasury to the credit of the fund from which the excess cost was originally paid.

(B) If, after receiving notice of the action of the director in terminating the control of the contractor over the work covered by ~~his~~ the contract, the sureties on such contract performance bond do not within ten days give the director the written notice provided for in this section, the director shall cause that portion of the work which remains uncompleted to be re-estimated and relet in accordance with the requirements applicable to original bids; or in the event the director determines with the approval of the controlling board that an extraordinary emergency exists, ~~he~~ the director may contract for the completion of the work without advertising for bids, if ~~he~~ the director considers it to be in the best public interest.

(C) Before entering into a contract for the completion of any such improvement in accordance with division (B) of this section, the director shall require a contract performance bond and a payment bond with sufficient sureties each in an amount equal to one hundred per cent of the estimated cost of completing the work, and conditions relating to the bonds of original contractors shall apply to such bonds.

(D)(1) If the cost of completing such work under division (C) of this section exceeds the amount set aside or apportioned therefor, the remainder of the cost shall be paid from the appropriations from the state highway operating fund available for the use of the department of transportation and against which no contractual obligations exist.

~~If~~ (2) Subject to the limitation specified in division (A)(4) of this section, if the cost of completing any such

improvement exceeds the portion of the contract price remaining unpaid to the original contractor at the time of ~~his~~ default, such excess shall be computed by the director and becomes the liability of such contractor or surety or both. If either the contractor or surety fails to pay such amount, the director shall certify the facts to the attorney general, who shall proceed to collect such excess cost from the contractor and the sureties upon ~~his~~ the contract performance bond, and the amount so collected shall be paid into the state treasury to the credit of the fund from which the excess cost was originally paid.

(E) Where the estimated cost of completing a defaulted contract does not exceed five thousand dollars, the director may complete the same by force account, or by a contract let without advertisement.

Sec. 5709.40. (A) As used in this section:

(1) "Blighted area" and "impacted city" have the same meanings as in section 1728.01 of the Revised Code.

(2) "Business day" means a day of the week excluding Saturday, Sunday, and a legal holiday as defined under section 1.14 of the Revised Code.

(3) "Housing renovation" means a project carried out for residential purposes.

(4) "Improvement" means the increase in the assessed value of any real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of an ordinance adopted under this section were it not for the exemption granted by that ordinance.

(5) "Incentive district" means an area not more than three hundred acres in size enclosed by a continuous boundary in which

a project is being, or will be, undertaken and having one or more of the following distress characteristics:

(a) At least fifty-one per cent of the residents of the district have incomes of less than eighty per cent of the median income of residents of the political subdivision in which the district is located, as determined in the same manner specified under section 119(b) of the "Housing and Community Development Act of 1974," 88 Stat. 633, 42 U.S.C. 5318, as amended;

(b) The average rate of unemployment in the district during the most recent twelve-month period for which data are available is equal to at least one hundred fifty per cent of the average rate of unemployment for this state for the same period.

(c) At least twenty per cent of the people residing in the district live at or below the poverty level as defined in the federal Housing and Community Development Act of 1974, 42 U.S.C. 5301, as amended, and regulations adopted pursuant to that act.

(d) The district is a blighted area.

(e) The district is in a situational distress area as designated by the director of development under division (F) of section 122.23 of the Revised Code.

(f) As certified by the engineer for the political subdivision, the public infrastructure serving the district is inadequate to meet the development needs of the district as evidenced by a written economic development plan or urban renewal plan for the district that has been adopted by the legislative authority of the subdivision.

(g) The district is comprised entirely of unimproved land that is located in a distressed area as defined in section 122.23 of the Revised Code.

(6) "Overlay" means an area of not more than three hundred acres that is a square, or that is a rectangle having two longer sides that are not more than twice the length of the two shorter sides, that the legislative authority of a municipal corporation delineates on a map of a proposed incentive district.

(7) "Project" means development activities undertaken on one or more parcels, including, but not limited to, construction, expansion, and alteration of buildings or structures, demolition, remediation, and site development, and any building or structure that results from those activities.

(8) "Public infrastructure improvement" includes, but is not limited to, public roads and highways; water and sewer lines; the continued maintenance of those public roads and highways and water and sewer lines; environmental remediation; land acquisition, including acquisition in aid of industry, commerce, distribution, or research; demolition, including demolition on private property when determined to be necessary for economic development purposes; stormwater and flood remediation projects, including such projects on private property when determined to be necessary for public health, safety, and welfare; the provision of gas, electric, and communications service facilities, including the provision of gas or electric service facilities owned by nongovernmental entities when such improvements are determined to be necessary for economic development purposes; the enhancement of public waterways through improvements that allow for greater public access; and off-street parking facilities, including those in which all or a portion of the parking spaces are reserved for specific uses when determined to be necessary for economic development purposes.

(9) "Nonperforming parcel" means a parcel to which all of the following apply:

(a) The parcel is exempted from taxation under division (B) of this section or has been included in a district created under division (C) of this section.

(b) The parcel's owner is required to make payments in lieu of taxes in accordance with section 5709.42 of the Revised Code.

(c) No such payments have been remitted to the county treasurer since the inception of the exemption or district.

(B) The legislative authority of a municipal corporation, by ordinance, may declare improvements to certain parcels of real property located in the municipal corporation to be a public purpose. Improvements with respect to a parcel that is used or to be used for residential purposes may be declared a public purpose under this division only if the parcel is located in a blighted area of an impacted city. For this purpose, "parcel that is used or to be used for residential purposes" means a parcel that, as improved, is used or to be used for purposes that would cause the tax commissioner to classify the parcel as residential property in accordance with rules adopted by the commissioner under section 5713.041 of the Revised Code. Except as otherwise provided under division (D) of this section or section 5709.51 or 5709.511 of the Revised Code, not more than seventy-five per cent of an improvement thus declared to be a public purpose may be exempted from real property taxation for a period of not more than ten years. The ordinance shall specify the percentage of the improvement to be exempted from taxation and the life of the exemption.

An ordinance adopted or amended under this division shall designate the specific public infrastructure improvements made, to be made, or in the process of being made by the municipal corporation that directly benefit, or that once made will directly benefit, the parcels for which improvements are declared to be a public purpose. The service payments provided for in section 5709.42 of the Revised Code shall be used to finance the public infrastructure improvements designated in the ordinance, for the purpose described in division (D)(1) of this section or as provided in section 5709.43 of the Revised Code.

(C)(1) The legislative authority of a municipal corporation may adopt an ordinance creating an incentive district and declaring improvements to parcels within the district to be a public purpose and, except as provided in division (C)(2) of this section, exempt from taxation as provided in this section, but no legislative authority of a municipal corporation that has a population that exceeds twenty-five thousand, as shown by the most recent federal decennial census, shall adopt an ordinance that creates an incentive district if the sum of the taxable value of real property in the proposed district for the preceding tax year and the taxable value of all real property in the municipal corporation that would have been taxable in the preceding year were it not for the fact that the property was in an existing incentive district and therefore exempt from taxation exceeds twenty-five per cent of the taxable value of real property in the municipal corporation for the preceding tax year. The ordinance shall delineate the boundary of the proposed district and specifically identify each parcel within the district. A proposed district may not include any parcel, other than a nonperforming parcel, that is or has been exempted from taxation under division (B) of

this section or that is or has been within another district created under this division. On and after the effective date of the district, a nonperforming parcel within the district is no longer exempted from taxation under division (B) of this section or included within an incentive district under any previous ordinance, and the parcel's owner is no longer required to make payments in lieu of taxes under such a previous ordinance in accordance with section 5709.42 of the Revised Code. Any exemption application filed with the tax commissioner under section 5715.27 of the Revised Code under the second ordinance shall identify the nonperforming parcels included in the second district, the original ordinance under which the nonperforming parcels were originally exempted, and the value history of each nonperforming parcel since the enactment of the original ordinance. An ordinance may create more than one such district, and more than one ordinance may be adopted under division (C)(1) of this section.

(2)(a) Not later than thirty days prior to adopting an ordinance under division (C)(1) of this section, if the municipal corporation intends to apply for exemptions from taxation under section 5709.911 of the Revised Code on behalf of owners of real property located within the proposed incentive district, the legislative authority of the municipal corporation shall conduct a public hearing on the proposed ordinance. Not later than thirty days prior to the public hearing, the legislative authority shall give notice of the public hearing and the proposed ordinance by first class mail to every real property owner whose property is located within the boundaries of the proposed incentive district that is the subject of the proposed ordinance. The notice shall include a map of the proposed incentive district on which the legislative authority

of the municipal corporation shall have delineated an overlay. The notice shall inform the property owner of the owner's right to exclude the owner's property from the incentive district if the owner's entire parcel of property will not be located within the overlay, by submitting a written response in accordance with division (C)(2)(b) of this section. The notice also shall include information detailing the required contents of the response, the address to which the response may be mailed, and the deadline for submitting the response.

(b) Any owner of real property located within the boundaries of an incentive district proposed under division (C)(1) of this section whose entire parcel of property is not located within the overlay may exclude the property from the proposed incentive district by submitting a written response to the legislative authority of the municipal corporation not later than forty-five days after the postmark date on the notice required under division (C)(2)(a) of this section. The response shall be sent by first class mail or delivered in person at a public hearing held by the legislative authority under division (C)(2)(a) of this section. The response shall conform to any content requirements that may be established by the municipal corporation and included in the notice provided under division (C)(2)(a) of this section. In the response, property owners may identify a parcel by street address, by the manner in which it is identified in the ordinance, or by other means allowing the identity of the parcel to be ascertained.

(c) Before adopting an ordinance under division (C)(1) of this section, the legislative authority of a municipal corporation shall amend the ordinance to exclude any parcel located wholly or partly outside the overlay for which a written response has been submitted under division (C)(2)(b) of this

section. A municipal corporation shall not apply for exemptions from taxation under section 5709.911 of the Revised Code for any such parcel, and service payments may not be required from the owner of the parcel. Improvements to a parcel excluded from an incentive district under this division may be exempted from taxation under division (B) of this section pursuant to an ordinance adopted under that division or under any other section of the Revised Code under which the parcel qualifies.

(3)(a) An ordinance adopted under division (C)(1) of this section shall specify the life of the incentive district and the percentage of the improvements to be exempted, shall designate the public infrastructure improvements made, to be made, or in the process of being made, that benefit or serve, or, once made, will benefit or serve parcels in the district. The ordinance also shall identify one or more specific projects being, or to be, undertaken in the district that place additional demand on the public infrastructure improvements designated in the ordinance. The project identified may, but need not be, the project under division (C)(3)(b) of this section that places real property in use for commercial or industrial purposes. Except as otherwise permitted under that division, the service payments provided for in section 5709.42 of the Revised Code shall be used to finance the designated public infrastructure improvements, for the purpose described in division (D)(1), (E), or (F) of this section, or as provided in section 5709.43 of the Revised Code.

An ordinance adopted under division (C)(1) of this section on or after March 30, 2006, shall not designate police or fire equipment as public infrastructure improvements, and no service payment provided for in section 5709.42 of the Revised Code and received by the municipal corporation under the ordinance shall

be used for police or fire equipment.

(b) An ordinance adopted under division (C)(1) of this section may authorize the use of service payments provided for in section 5709.42 of the Revised Code for the purpose of housing renovations within the incentive district, provided that the ordinance also designates public infrastructure improvements that benefit or serve the district, and that a project within the district places real property in use for commercial or industrial purposes. Service payments may be used to finance or support loans, deferred loans, and grants to persons for the purpose of housing renovations within the district. The ordinance shall designate the parcels within the district that are eligible for housing renovation. The ordinance shall state separately the amounts or the percentages of the expected aggregate service payments that are designated for each public infrastructure improvement and for the general purpose of housing renovations.

(4) Except with the approval of the board of education of each city, local, or exempted village school district within the territory of which the incentive district is or will be located, and subject to division (E) of this section, the life of an incentive district shall not exceed ten years, and the percentage of improvements to be exempted shall not exceed seventy-five per cent. With approval of the board of education, the life of a district may be not more than thirty years, and the percentage of improvements to be exempted may be not more than one hundred per cent. The approval of a board of education shall be obtained in the manner provided in division (D) of this section.

(D)(1) If the ordinance declaring improvements to a parcel

to be a public purpose or creating an incentive district specifies that payments in lieu of taxes provided for in section 5709.42 of the Revised Code shall be paid to the city, local, or exempted village, and joint vocational school district in which the parcel or incentive district is located in the amount of the taxes that would have been payable to the school district if the improvements had not been exempted from taxation, the percentage of the improvement that may be exempted from taxation may exceed seventy-five per cent, and the exemption may be granted for up to thirty years, without the approval of the board of education as otherwise required under division (D)(2) of this section.

(2) Improvements with respect to a parcel may be exempted from taxation under division (B) of this section, and improvements to parcels within an incentive district may be exempted from taxation under division (C) of this section, for up to ten years or, with the approval under this paragraph of the board of education of the city, local, or exempted village school district within which the parcel or district is located, for up to thirty years. The percentage of the improvement exempted from taxation may, with such approval, exceed seventy-five per cent, but shall not exceed one hundred per cent. Not later than forty-five business days prior to adopting an ordinance under this section declaring improvements to be a public purpose that is subject to approval by a board of education under this division, the legislative authority shall deliver to the board of education a notice stating its intent to adopt an ordinance making that declaration. The notice regarding improvements with respect to a parcel under division (B) of this section shall identify the parcels for which improvements are to be exempted from taxation, provide an estimate of the true value in money of the improvements, specify the period for which the

improvements would be exempted from taxation and the percentage of the improvement that would be exempted, and indicate the date on which the legislative authority intends to adopt the ordinance. The notice regarding improvements to parcels within an incentive district under division (C) of this section shall delineate the boundaries of the district, specifically identify each parcel within the district, identify each anticipated improvement in the district, provide an estimate of the true value in money of each such improvement, specify the life of the district and the percentage of improvements that would be exempted, and indicate the date on which the legislative authority intends to adopt the ordinance. The board of education, by resolution adopted by a majority of the board, may approve the exemption for the period or for the exemption percentage specified in the notice; may disapprove the exemption for the number of years in excess of ten, may disapprove the exemption for the percentage of the improvement to be exempted in excess of seventy-five per cent, or both; or may approve the exemption on the condition that the legislative authority and the board negotiate an agreement providing for compensation to the school district equal in value to a percentage of the amount of taxes exempted in the eleventh and subsequent years of the exemption period or, in the case of exemption percentages in excess of seventy-five per cent, compensation equal in value to a percentage of the taxes that would be payable on the portion of the improvement in excess of seventy-five per cent were that portion to be subject to taxation, or other mutually agreeable compensation. If an agreement is negotiated between the legislative authority and the board to compensate the school district for all or part of the taxes exempted, including agreements for payments in lieu of taxes under section 5709.42 of the Revised Code, the legislative authority shall compensate

the joint vocational school district within which the parcel or district is located at the same rate and under the same terms received by the city, local, or exempted village school district.

(3) The board of education shall certify its resolution to the legislative authority not later than fourteen days prior to the date the legislative authority intends to adopt the ordinance as indicated in the notice. If the board of education and the legislative authority negotiate a mutually acceptable compensation agreement, the ordinance may declare the improvements a public purpose for the number of years specified in the ordinance or, in the case of exemption percentages in excess of seventy-five per cent, for the exemption percentage specified in the ordinance. In either case, if the board and the legislative authority fail to negotiate a mutually acceptable compensation agreement, the ordinance may declare the improvements a public purpose for not more than ten years, and shall not exempt more than seventy-five per cent of the improvements from taxation. If the board fails to certify a resolution to the legislative authority within the time prescribed by this division, the legislative authority thereupon may adopt the ordinance and may declare the improvements a public purpose for up to thirty years, or, in the case of exemption percentages proposed in excess of seventy-five per cent, for the exemption percentage specified in the ordinance. The legislative authority may adopt the ordinance at any time after the board of education certifies its resolution approving the exemption to the legislative authority, or, if the board approves the exemption on the condition that a mutually acceptable compensation agreement be negotiated, at any time after the compensation agreement is agreed to by the board and

the legislative authority.

(4) If a board of education has adopted a resolution waiving its right to approve exemptions from taxation under this section and the resolution remains in effect, approval of exemptions by the board is not required under division (D) of this section. If a board of education has adopted a resolution allowing a legislative authority to deliver the notice required under division (D) of this section fewer than forty-five business days prior to the legislative authority's adoption of the ordinance, the legislative authority shall deliver the notice to the board not later than the number of days prior to such adoption as prescribed by the board in its resolution. If a board of education adopts a resolution waiving its right to approve agreements or shortening the notification period, the board shall certify a copy of the resolution to the legislative authority. If the board of education rescinds such a resolution, it shall certify notice of the rescission to the legislative authority.

(5) If the legislative authority is not required by division (D) of this section to notify the board of education of the legislative authority's intent to declare improvements to be a public purpose, the legislative authority shall comply with the notice requirements imposed under section 5709.83 of the Revised Code, unless the board has adopted a resolution under that section waiving its right to receive such a notice.

(6) Nothing in division (D) of this section prohibits the legislative authority of a municipal corporation from amending the ordinance or resolution under section 5709.51 or 5709.511 of the Revised Code to extend the term of the exemption.

(E)(1) If a proposed ordinance under division (C)(1) of

this section exempts improvements with respect to a parcel within an incentive district for more than ten years, or the percentage of the improvement exempted from taxation exceeds seventy-five per cent, not later than forty-five business days prior to adopting the ordinance the legislative authority of the municipal corporation shall deliver to the board of county commissioners of the county within which the incentive district will be located a notice that states its intent to adopt an ordinance creating an incentive district. The notice shall include a copy of the proposed ordinance, identify the parcels for which improvements are to be exempted from taxation, provide an estimate of the true value in money of the improvements, specify the period of time for which the improvements would be exempted from taxation, specify the percentage of the improvements that would be exempted from taxation, and indicate the date on which the legislative authority intends to adopt the ordinance.

(2) The board of county commissioners, by resolution adopted by a majority of the board, may object to the exemption for the number of years in excess of ten, may object to the exemption for the percentage of the improvement to be exempted in excess of seventy-five per cent, or both. If the board of county commissioners objects, the board may negotiate a mutually acceptable compensation agreement with the legislative authority. In no case shall the compensation provided to the board exceed the property taxes forgone due to the exemption. If the board of county commissioners objects, and the board and legislative authority fail to negotiate a mutually acceptable compensation agreement, the ordinance adopted under division (C)(1) of this section shall provide to the board compensation in the eleventh and subsequent years of the exemption period equal

in value to not more than fifty per cent of the taxes that would be payable to the county or, if the board's objection includes an objection to an exemption percentage in excess of seventy-five per cent, compensation equal in value to not more than fifty per cent of the taxes that would be payable to the county, on the portion of the improvement in excess of seventy-five per cent, were that portion to be subject to taxation. The board of county commissioners shall certify its resolution to the legislative authority not later than thirty days after receipt of the notice.

(3) If the board of county commissioners does not object or fails to certify its resolution objecting to an exemption within thirty days after receipt of the notice, the legislative authority may adopt the ordinance, and no compensation shall be provided to the board of county commissioners. If the board timely certifies its resolution objecting to the ordinance, the legislative authority may adopt the ordinance at any time after a mutually acceptable compensation agreement is agreed to by the board and the legislative authority, or, if no compensation agreement is negotiated, at any time after the legislative authority agrees in the proposed ordinance to provide compensation to the board of fifty per cent of the taxes that would be payable to the county in the eleventh and subsequent years of the exemption period or on the portion of the improvement in excess of seventy-five per cent, were that portion to be subject to taxation.

(F) Service payments in lieu of taxes that are attributable to any amount by which the effective tax rate of either a renewal levy with an increase or a replacement levy exceeds the effective tax rate of the levy renewed or replaced, or that are attributable to an additional levy, for a levy

authorized by the voters for any of the following purposes on or after January 1, 2006, and which are provided pursuant to an ordinance creating an incentive district under division (C)(1) of this section that is adopted on or after January 1, 2006, or a later date as specified in this division, shall be distributed to the appropriate taxing authority as required under division (C) of section 5709.42 of the Revised Code in an amount equal to the amount of taxes from that additional levy or from the increase in the effective tax rate of such renewal or replacement levy that would have been payable to that taxing authority from the following levies were it not for the exemption authorized under division (C) of this section:

(1) A tax levied under division (L) of section 5705.19 or section 5705.191 or 5705.222 of the Revised Code for community developmental disabilities programs and services pursuant to Chapter 5126. of the Revised Code;

(2) A tax levied under division (Y) of section 5705.19 of the Revised Code for providing or maintaining senior citizens services or facilities;

(3) A tax levied under section 5705.22 of the Revised Code for county hospitals;

(4) A tax levied by a joint-county district or by a county under section 5705.19, 5705.191, or 5705.221 of the Revised Code for alcohol, drug addiction, and mental health services or facilities;

(5) A tax levied under section 5705.23 of the Revised Code for library purposes;

(6) A tax levied under section 5705.24 of the Revised Code for the support of children services and the placement and care

of children;

(7) A tax levied under division (Z) of section 5705.19 of the Revised Code for the provision and maintenance of zoological park services and facilities under section 307.76 of the Revised Code;

(8) A tax levied under section 511.27 or division (H) of section 5705.19 of the Revised Code for the support of township park districts;

(9) A tax levied under division (A), (F), or (H) of section 5705.19 of the Revised Code for parks and recreational purposes of a joint recreation district organized pursuant to division (B) of section 755.14 of the Revised Code;

(10) A tax levied under section 1545.20 or 1545.21 of the Revised Code for park district purposes;

(11) A tax levied under section 5705.191 of the Revised Code for the purpose of making appropriations for public assistance; human or social services; public relief; public welfare; public health and hospitalization; and support of general hospitals;

(12) A tax levied under section 3709.29 of the Revised Code for a general health district program.

(13) A tax levied by a township under section 505.39, division (I) of section 5705.19, or division (JJ) of section 5705.19 of the Revised Code to the extent the proceeds are used for the purposes described in division (I) of that section, for the purpose of funding fire, emergency medical, and ambulance services as described in that section and those divisions. Division (F)(13) of this section applies only if the township levying the tax provides fire, emergency medical, or ambulance

services in the incentive district, and only to incentive districts created by an ordinance adopted on or after the effective date of the amendment of this section by H.B. 69 of the 132nd general assembly, March 23, 2018. The board of township trustees may, by resolution, waive the application of this division or negotiate with the municipal corporation that created the district for a lesser amount of payments in lieu of taxes.

(G) An exemption from taxation granted under this section commences with the tax year specified in the ordinance so long as the year specified in the ordinance commences after the effective date of the ordinance. If the ordinance specifies a year commencing before the effective date of the resolution or specifies no year whatsoever, the exemption commences with the tax year in which an exempted improvement first appears on the tax list and duplicate of real and public utility property and that commences after the effective date of the ordinance. In lieu of stating a specific year, the ordinance may provide that the exemption commences in the tax year in which the value of an improvement exceeds a specified amount or in which the construction of one or more improvements is completed, provided that such tax year commences after the effective date of the ordinance. With respect to the exemption of improvements to parcels under division (B) of this section, the ordinance may allow for the exemption to commence in different tax years on a parcel-by-parcel basis, with a separate exemption term specified for each parcel.

Except as otherwise provided in this division or section 5709.51 or 5709.511 of the Revised Code, the exemption ends on the date specified in the ordinance as the date the improvement ceases to be a public purpose or the incentive district expires,

or ends on the date on which the public infrastructure improvements and housing renovations are paid in full from the municipal public improvement tax increment equivalent fund established under division (A) of section 5709.43 of the Revised Code, whichever occurs first. The exemption of an improvement with respect to a parcel or within an incentive district may end on a later date, as specified in the ordinance, if the legislative authority and the board of education of the city, local, or exempted village school district within which the parcel or district is located have entered into a compensation agreement under section 5709.82 of the Revised Code with respect to the improvement, and the board of education has approved the term of the exemption under division (D)(2) of this section, but in no case shall the improvement be exempted from taxation for more than thirty years. Exemptions shall be claimed and allowed in the same manner as in the case of other real property exemptions. If an exemption status changes during a year, the procedure for the apportionment of the taxes for that year is the same as in the case of other changes in tax exemption status during the year.

(H) Additional municipal financing of public infrastructure improvements and housing renovations may be provided by any methods that the municipal corporation may otherwise use for financing such improvements or renovations. If the municipal corporation issues bonds or notes to finance the public infrastructure improvements and housing renovations and pledges money from the municipal public improvement tax increment equivalent fund to pay the interest on and principal of the bonds or notes, the bonds or notes are not subject to Chapter 133. of the Revised Code.

(I) The municipal corporation, not later than fifteen days

after the adoption of an ordinance under this section, shall submit to the director of development a copy of the ordinance. On or before the thirty-first day of March of each year, the municipal corporation shall submit a status report to the director. The report shall indicate, in the manner prescribed by the director, the progress of the project during each year that an exemption remains in effect, including a summary of the receipts from service payments in lieu of taxes; expenditures of money from the funds created under section 5709.43 of the Revised Code; a description of the public infrastructure improvements and housing renovations financed with such expenditures; and a quantitative summary of changes in employment and private investment resulting from each project.

(J) Nothing in this section shall be construed to prohibit a legislative authority from declaring to be a public purpose improvements with respect to more than one parcel.

(K) If a parcel is located in a new community district in which the new community authority imposes a community development charge on the basis of rentals received from leases of real property as described in division (L)(2) of section 349.01 of the Revised Code, the parcel may not be exempted from taxation under this section.

(L)(1) Notwithstanding the limitations on the life of an incentive district and the number of years that improvements to a parcel or parcels within an incentive district may be exempted from taxation prescribed by divisions (C) and (D) of this section, the legislative authority of a municipal corporation may amend an ordinance originally adopted under division (C) of this section before January 1, 2006, to extend the life of an incentive district created by that ordinance. The extension

shall be for a period not to exceed fifteen years and shall not increase the percentage of the value of improvements exempted from taxation.

(2) Before adopting an amendment authorized by division (L)(1) of this section, the legislative authority of the municipal corporation shall provide notice of the amendment to each board of education of the city, local, or exempted village school district in which the incentive district is located, in the same manner as provided under division (D) of this section, and shall obtain the approval of each such board in the manner required under that division, except both of the following apply:

(a) The board of education may approve the exemption on the condition that the legislative authority and the board negotiate an agreement providing for mutually agreeable compensation to the school district.

(b) If the board of education fails to certify a resolution approving the amendment to the legislative authority within the time prescribed by division (D) of this section, the legislative authority shall not adopt the amendment authorized under division (L) of this section.

(3) No approval otherwise required by division (L)(2) of this section shall be required from a board of education if either of the following apply:

(a) The amendment provides for compensation to the city, local, or exempted village school district in which the incentive district is located equal in value to the amount of taxes that would be payable to the school district if the improvements exempted from taxation had not been exempted for

the additional period.

(b) The board of education has adopted a resolution waiving its right to approve exemptions from taxation pursuant to division (D)(4) of this section. If the board has adopted such a resolution, the municipal corporation shall comply with the notice requirements imposed by section 5709.83 of the Revised Code before taking formal action to adopt an amendment authorized under division (L)(1) of this section unless the board has adopted a resolution under that section waiving its right to receive that notice.

(4) Not later than fourteen days before adopting an amendment authorized by division (L)(1) of this section, the legislative authority of the municipal corporation shall deliver a notice identical to a notice required under section 5709.83 of the Revised Code to the board of county commissioners of each county in which the incentive district is located.

Sec. 5709.41. (A) As used in this section:

(1) "Business day" means a day of the week excluding Saturday, Sunday, and a legal holiday as defined under section 1.14 of the Revised Code.

(2) "Improvement" means the increase in assessed value of any parcel of property subsequent to the acquisition of the parcel by a municipal corporation engaged in urban redevelopment or by a township engaged in redevelopment.

(B) The legislative authority of a municipal corporation or township, by ordinance or resolution, may declare to be a public purpose any improvement to a parcel of real property if both of the following apply:

(1) The municipal corporation or township held fee title

to the parcel prior to the adoption of the ordinance or resolution;

(2) The parcel is leased, or the fee of the parcel is conveyed, to any person either before or after adoption of the ordinance or resolution.

Improvements used or to be used for residential purposes may be declared a public purpose under this section only if the parcel is located in a blighted area of an impacted city, in the case of a municipal corporation, or in a blighted area, in the case of a township, as those terms are defined in section 1728.01 of the Revised Code. For this purpose, "parcel that is used or to be used for residential purposes" means a parcel that, as improved, is used or to be used for purposes that would cause the tax commissioner to classify the parcel as residential property in accordance with rules adopted by the commissioner under section 5713.041 of the Revised Code.

(C) Except as otherwise provided in division (C)(1), (2), or (3) of this section, not more than seventy-five per cent of an improvement thus declared to be a public purpose may be exempted from real property taxation. The ordinance or resolution shall specify the percentage of the improvement to be exempted from taxation. If a parcel is located in a new community district in which the new community authority imposes a community development charge on the basis of rentals received from leases of real property as described in division (L)(2) of section 349.01 of the Revised Code, the parcel may not be exempted from taxation under this section.

(1) If the ordinance or resolution declaring improvements to a parcel to be a public purpose specifies that payments in lieu of taxes provided for in section 5709.42 or 5709.74 of the

Revised Code shall be paid to the city, local, or exempted village school district in which the parcel is located in the amount of the taxes that would have been payable to the school district if the improvements had not been exempted from taxation, the percentage of the improvement that may be exempted from taxation may exceed seventy-five per cent, and the exemption may be granted for up to thirty years, without the approval of the board of education as otherwise required under division (C)(2) of this section.

(2) Improvements may be exempted from taxation for up to ten years or, with the approval of the board of education of the city, local, or exempted village school district within the territory of which the improvements are or will be located, for up to thirty years. The percentage of the improvement exempted from taxation may, with such approval, exceed seventy-five per cent, but shall not exceed one hundred per cent. Not later than forty-five business days prior to adopting an ordinance or resolution under this section, the legislative authority shall deliver to the board of education a notice stating its intent to declare improvements to be a public purpose under this section. The notice shall describe the parcel and the improvements, provide an estimate of the true value in money of the improvements, specify the period for which the improvements would be exempted from taxation and the percentage of the improvements that would be exempted, and indicate the date on which the legislative authority intends to adopt the ordinance or resolution. The board of education, by resolution adopted by a majority of the board, may approve the exemption for the period or for the exemption percentage specified in the notice, may disapprove the exemption for the number of years in excess of ten, may disapprove the exemption for the percentage of the

improvements to be exempted in excess of seventy-five per cent, or both, or may approve the exemption on the condition that the legislative authority and the board negotiate an agreement providing for compensation to the school district equal in value to a percentage of the amount of taxes exempted in the eleventh and subsequent years of the exemption period, or, in the case of exemption percentages in excess of seventy-five per cent, compensation equal in value to a percentage of the taxes that would be payable on the portion of the improvement in excess of seventy-five per cent were that portion to be subject to taxation. The board of education shall certify its resolution to the legislative authority not later than fourteen days prior to the date the legislative authority intends to adopt the ordinance or resolution as indicated in the notice. If the board of education approves the exemption on the condition that a compensation agreement be negotiated, the board in its resolution shall propose a compensation percentage. If the board of education and the legislative authority negotiate a mutually acceptable compensation agreement, the ordinance or resolution may declare the improvements a public purpose for the number of years specified in the ordinance or resolution or, in the case of exemption percentages in excess of seventy-five per cent, for the exemption percentage specified in the ordinance or resolution. In either case, if the board and the legislative authority fail to negotiate a mutually acceptable compensation agreement, the ordinance or resolution may declare the improvements a public purpose for not more than ten years, but shall not exempt more than seventy-five per cent of the improvements from taxation. If the board fails to certify a resolution to the legislative authority within the time prescribed by this division, the legislative authority thereupon may adopt the ordinance or resolution and may declare the

improvements a public purpose for up to thirty years. The legislative authority may adopt the ordinance or resolution at any time after the board of education certifies its resolution approving the exemption to the legislative authority, or, if the board approves the exemption on the condition that a mutually acceptable compensation agreement be negotiated, at any time after the compensation agreement is agreed to by the board and the legislative authority. If a mutually acceptable compensation agreement is negotiated between the legislative authority and the board, including agreements for payments in lieu of taxes under section 5709.42 or 5709.74 of the Revised Code, the legislative authority shall compensate the joint vocational school district within the territory of which the improvements are or will be located at the same rate and under the same terms received by the city, local, or exempted village school district.

(3) If a board of education has adopted a resolution waiving its right to approve exemptions from taxation and the resolution remains in effect, approval of exemptions by the board is not required under this division. If a board of education has adopted a resolution allowing a legislative authority to deliver the notice required under this division fewer than forty-five business days prior to the legislative authority's adoption of the ordinance or resolution, the legislative authority shall deliver the notice to the board not later than the number of days prior to such adoption as prescribed by the board in its resolution. If a board of education adopts a resolution waiving its right to approve exemptions or shortening the notification period, the board shall certify a copy of the resolution to the legislative authority. If the board of education rescinds such a resolution,

it shall certify notice of the rescission to the legislative authority.

(4) If the legislative authority is not required by division (C)(1), (2), or (3) of this section to notify the board of education of the legislative authority's intent to declare improvements to be a public purpose, the legislative authority shall comply with the notice requirements imposed under section 5709.83 of the Revised Code, unless the board has adopted a resolution under that section waiving its right to receive such a notice.

(5) Nothing in division (C) of this section prohibits the legislative authority of a municipal corporation or township from amending the ordinance or resolution under section 5709.51 or 5709.511 of the Revised Code to extend the term of the exemption.

(D) An exemption granted under this section commences with the tax year specified in the ordinance or resolution so long as the year specified in the ordinance or resolution commences after the effective date of the ordinance or resolution. If the ordinance or resolution specifies a year commencing before the effective date of the ordinance or resolution or specifies no year, the exemption commences with the tax year in which an exempted improvement first appears on the tax list and that commences after the effective date of the ordinance or resolution. In lieu of stating a specific year, the ordinance or resolution may provide that the exemption commences in the tax year in which the value of an improvement exceeds a specified amount or in which the construction of one or more improvements is completed, provided that such tax year commences after the effective date of the ordinance or resolution. In lieu of

stating a specific year, the ordinance or resolution may allow for the exemption to commence in different tax years on a parcel-by-parcel basis, with a separate exemption term specified for each parcel. The exemption ends on the date specified in the ordinance or resolution as the date the improvement ceases to be a public purpose. The exemption shall be claimed and allowed in the same or a similar manner as in the case of other real property exemptions. If an exemption status changes during a tax year, the procedure for the apportionment of the taxes for that year is the same as in the case of other changes in tax exemption status during the year.

(E) A municipal corporation or township, not later than fifteen days after the adoption of an ordinance or resolution granting a tax exemption under this section, shall submit to the director of development a copy of the ordinance or resolution. On or before the thirty-first day of March each year, the municipal corporation or township shall submit a status report to the director of development outlining the progress of the project during each year that the exemption remains in effect.

Sec. 5709.511. (A) As used in this section, "multinational for-profit entity" means an entity that is organized for profit, headquartered in Ohio, and has business operations in both the United States and other countries.

(B) The legislative authority of a municipal corporation, a board of township trustees, or a board of county commissioners may amend, or provide in, an ordinance or resolution adopted in accordance with division (B) of section 5709.40, section 5709.41, division (B) of section 5709.73, or division (A) of section 5709.78 of the Revised Code, as applicable, to extend the exemption from taxation of improvements to the parcel or

parcels designated in the ordinance or resolution for an additional period of not more than thirty years if all of the following conditions are met:

(1) The buildings and structures on the parcels are owned by a multinational for-profit entity.

(2) The multinational for-profit entity has maintained a presence on the site for more than twenty-five years.

(3) The multinational for-profit entity will commit to investing at least one hundred million dollars at the location over the period of the extended exemption authorized by this section.

(4) The multinational for-profit entity will commit to retaining at least one thousand jobs related to the parcels over the period of the extended exemption authorized by this section.

(5) The improvements were previously subject to an exemption from taxation pursuant to an ordinance or resolution adopted in accordance with division (B) of section 5709.40, section 5709.41, division (B) of section 5709.73, or division (A) of section 5709.78 of the Revised Code and that exemption expired after tax year 2024.

(C) Not later than fifteen days after adopting or amending an ordinance or resolution under this section, the legislative authority of the municipal corporation, board of township trustees, or board of county commissioners shall send a copy of the amendment to the director of development.

(D) The extension of a tax exemption under division (B) of this section may, as provided in the ordinance or resolution authorizing the extension, commence in tax year 2025 or any succeeding tax year and apply as applicable to succeeding tax

years regardless of the effective date of this section.

Sec. 5709.73. (A) As used in this section and section 5709.74 of the Revised Code:

(1) "Business day" means a day of the week excluding Saturday, Sunday, and a legal holiday as defined in section 1.14 of the Revised Code.

(2) "Further improvements" or "improvements" means the increase in the assessed value of real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of a resolution adopted under this section were it not for the exemption granted by that resolution. For purposes of division (B) of this section, "improvements" do not include any property used or to be used for residential purposes. For this purpose, "property that is used or to be used for residential purposes" means property that, as improved, is used or to be used for purposes that would cause the tax commissioner to classify the property as residential property in accordance with rules adopted by the commissioner under section 5713.041 of the Revised Code.

(3) "Housing renovation" means a project carried out for residential purposes.

(4) "Incentive district" has the same meaning as in section 5709.40 of the Revised Code, except that a blighted area is in the unincorporated area of a township.

(5) "Overlay" has the same meaning as in section 5709.40 of the Revised Code, except that the overlay is delineated by the board of township trustees.

(6) "Project" and "public infrastructure improvement" have the same meanings as in section 5709.40 of the Revised Code.

(7) "Urban township" has the same meaning as in section 504.01 of the Revised Code.

(8) "Nonperforming parcel" means a parcel to which all of the following apply:

(a) The parcel is exempted from taxation under division (B) of this section or has been included in a district created under division (C) of this section.

(b) The parcel's owner is required to make payments in lieu of taxes in accordance with section 5709.74 of the Revised Code.

(c) No such payments have been remitted to the county treasurer since the inception of the exemption or district.

(B) A board of township trustees may adopt a resolution that declares to be a public purpose any public infrastructure improvements made that are necessary for the development of certain parcels of land located in the unincorporated area of the township. Except for a resolution adopted by the board of an urban township, the resolution shall be adopted by a unanimous vote of the board. Except as otherwise provided under division (D) of this section or section 5709.51 or 5709.511 of the Revised Code, the resolution may exempt from real property taxation not more than seventy-five per cent of further improvements to a parcel of land that directly benefits from the public infrastructure improvements, for a period of not more than ten years. The resolution shall specify the percentage of the further improvements to be exempted and the life of the exemption.

(C)(1) A board of township trustees may adopt a resolution creating an incentive district and declaring improvements to

parcels within the district to be a public purpose and, except as provided in division (C)(2) of this section, exempt from taxation as provided in this section. Except for a resolution adopted by the board of an urban township, the resolution shall be adopted by a unanimous vote of the board. A board of township trustees of a township that has a population that exceeds twenty-five thousand, as shown by the most recent federal decennial census, may not adopt a resolution that creates an incentive district if the sum of the taxable value of real property in the proposed district for the preceding tax year and the taxable value of all real property in the township that would have been taxable in the preceding year were it not for the fact that the property was in an existing incentive district and therefore exempt from taxation exceeds twenty-five per cent of the taxable value of real property in the township for the preceding tax year. The district shall be located within the unincorporated area of the township and shall not include any territory that is included within a district created under division (B) of section 5709.78 of the Revised Code. The resolution shall delineate the boundary of the proposed district and specifically identify each parcel within the district. A proposed district may not include any parcel, other than a nonperforming parcel, that is or has been exempted from taxation under division (B) of this section or that is or has been within another district created under this division. On and after the effective date of the district, a nonperforming parcel within the district is no longer exempted from taxation under division (B) of this section or included within an incentive district under any previous resolution, and the parcel's owner is no longer required to make payments in lieu of taxes under such a previous resolution in accordance with section 5709.74 of the Revised Code. Any exemption application filed with the tax

commissioner under section 5715.27 of the Revised Code under the second resolution shall identify the nonperforming parcels included in the second district, the original resolution under which the nonperforming parcels were originally exempted, and the value history of each nonperforming parcel since the enactment of the original resolution. A resolution may create more than one such district, and more than one resolution may be adopted under division (C)(1) of this section.

(2)(a) Not later than thirty days prior to adopting a resolution under division (C)(1) of this section, if the township intends to apply for exemptions from taxation under section 5709.911 of the Revised Code on behalf of owners of real property located within the proposed incentive district, the board shall conduct a public hearing on the proposed resolution. Not later than thirty days prior to the public hearing, the board shall give notice of the public hearing and the proposed resolution by first class mail to every real property owner whose property is located within the boundaries of the proposed incentive district that is the subject of the proposed resolution. The notice shall include a map of the proposed incentive district on which the board of township trustees shall have delineated an overlay. The notice shall inform the property owner of the owner's right to exclude the owner's property from the incentive district if both of the following conditions are met:

(i) The owner's entire parcel of property will not be located within the overlay.

(ii) The owner has submitted a statement to the board of county commissioners of the county in which the parcel is located indicating the owner's intent to seek a tax exemption

for improvements to the owner's parcel under division (A) or (B) of section 5709.78 of the Revised Code within the next five years.

When both of the preceding conditions are met, the owner may exclude the owner's property from the incentive district by submitting a written response in accordance with division (C)(2)(b) of this section. The notice also shall include information detailing the required contents of the response, the address to which the response may be mailed, and the deadline for submitting the response.

(b) Any owner of real property located within the boundaries of an incentive district proposed under division (C)(1) of this section who meets the conditions specified in divisions (C)(2)(a)(i) and (ii) of this section may exclude the property from the proposed incentive district by submitting a written response to the board not later than forty-five days after the postmark date on the notice required under division (C)(2)(a) of this section. The response shall include a copy of the statement submitted under division (C)(2)(a)(ii) of this section. The response shall be sent by first class mail or delivered in person at a public hearing held by the board under division (C)(2)(a) of this section. The response shall conform to any content requirements that may be established by the board and included in the notice provided under division (C)(2)(a) of this section. In the response, property owners may identify a parcel by street address, by the manner in which it is identified in the resolution, or by other means allowing the identity of the parcel to be ascertained.

(c) Before adopting a resolution under division (C)(1) of this section, the board shall amend the resolution to exclude

any parcel for which a written response has been submitted under division (C)(2)(b) of this section. A township shall not apply for exemptions from taxation under section 5709.911 of the Revised Code for any such parcel, and service payments may not be required from the owner of the parcel. Improvements to a parcel excluded from an incentive district under this division may be exempted from taxation under division (B) of this section pursuant to a resolution adopted under that division or under any other section of the Revised Code under which the parcel qualifies.

(3)(a) A resolution adopted under division (C)(1) of this section shall specify the life of the incentive district and the percentage of the improvements to be exempted, shall designate the public infrastructure improvements made, to be made, or in the process of being made, that benefit or serve, or, once made, will benefit or serve parcels in the district. The resolution also shall identify one or more specific projects being, or to be, undertaken in the district that place additional demand on the public infrastructure improvements designated in the resolution. The project identified may, but need not be, the project under division (C)(3)(b) of this section that places real property in use for commercial or industrial purposes.

A resolution adopted under division (C)(1) of this section on or after March 30, 2006, shall not designate police or fire equipment as public infrastructure improvements, and, except as provided in division (F) of this section, no service payment provided for in section 5709.74 of the Revised Code and received by the township under the resolution shall be used for police or fire equipment.

(b) A resolution adopted under division (C)(1) of this

section may authorize the use of service payments provided for in section 5709.74 of the Revised Code for the purpose of housing renovations within the incentive district, provided that the resolution also designates public infrastructure improvements that benefit or serve the district, and that a project within the district places real property in use for commercial or industrial purposes. Service payments may be used to finance or support loans, deferred loans, and grants to persons for the purpose of housing renovations within the district. The resolution shall designate the parcels within the district that are eligible for housing renovations. The resolution shall state separately the amount or the percentages of the expected aggregate service payments that are designated for each public infrastructure improvement and for the purpose of housing renovations.

(4) Except with the approval of the board of education of each city, local, or exempted village school district within the territory of which the incentive district is or will be located, and subject to division (E) of this section, the life of an incentive district shall not exceed ten years, and the percentage of improvements to be exempted shall not exceed seventy-five per cent. With approval of the board of education, the life of a district may be not more than thirty years, and the percentage of improvements to be exempted may be not more than one hundred per cent. The approval of a board of education shall be obtained in the manner provided in division (D) of this section.

(D) Improvements with respect to a parcel may be exempted from taxation under division (B) of this section, and improvements to parcels within an incentive district may be exempted from taxation under division (C) of this section, for

up to ten years or, with the approval of the board of education of the city, local, or exempted village school district within which the parcel or district is located, for up to thirty years. The percentage of the improvements exempted from taxation may, with such approval, exceed seventy-five per cent, but shall not exceed one hundred per cent. Not later than forty-five business days prior to adopting a resolution under this section declaring improvements to be a public purpose that is subject to approval by a board of education under this division, the board of township trustees shall deliver to the board of education a notice stating its intent to adopt a resolution making that declaration. The notice regarding improvements with respect to a parcel under division (B) of this section shall identify the parcels for which improvements are to be exempted from taxation, provide an estimate of the true value in money of the improvements, specify the period for which the improvements would be exempted from taxation and the percentage of the improvements that would be exempted, and indicate the date on which the board of township trustees intends to adopt the resolution. The notice regarding improvements made under division (C) of this section to parcels within an incentive district shall delineate the boundaries of the district, specifically identify each parcel within the district, identify each anticipated improvement in the district, provide an estimate of the true value in money of each such improvement, specify the life of the district and the percentage of improvements that would be exempted, and indicate the date on which the board of township trustees intends to adopt the resolution. The board of education, by resolution adopted by a majority of the board, may approve the exemption for the period or for the exemption percentage specified in the notice; may disapprove the exemption for the number of years in excess of

ten, may disapprove the exemption for the percentage of the improvements to be exempted in excess of seventy-five per cent, or both; or may approve the exemption on the condition that the board of township trustees and the board of education negotiate an agreement providing for compensation to the school district equal in value to a percentage of the amount of taxes exempted in the eleventh and subsequent years of the exemption period or, in the case of exemption percentages in excess of seventy-five per cent, compensation equal in value to a percentage of the taxes that would be payable on the portion of the improvements in excess of seventy-five per cent were that portion to be subject to taxation, or other mutually agreeable compensation.

The board of education shall certify its resolution to the board of township trustees not later than fourteen days prior to the date the board of township trustees intends to adopt the resolution as indicated in the notice. If the board of education and the board of township trustees negotiate a mutually acceptable compensation agreement, the resolution may declare the improvements a public purpose for the number of years specified in the resolution or, in the case of exemption percentages in excess of seventy-five per cent, for the exemption percentage specified in the resolution. In either case, if the board of education and the board of township trustees fail to negotiate a mutually acceptable compensation agreement, the resolution may declare the improvements a public purpose for not more than ten years, and shall not exempt more than seventy-five per cent of the improvements from taxation. If the board of education fails to certify a resolution to the board of township trustees within the time prescribed by this section, the board of township trustees thereupon may adopt the resolution and may declare the improvements a public purpose for

up to thirty years or, in the case of exemption percentages proposed in excess of seventy-five per cent, for the exemption percentage specified in the resolution. The board of township trustees may adopt the resolution at any time after the board of education certifies its resolution approving the exemption to the board of township trustees, or, if the board of education approves the exemption on the condition that a mutually acceptable compensation agreement be negotiated, at any time after the compensation agreement is agreed to by the board of education and the board of township trustees. If a mutually acceptable compensation agreement is negotiated between the board of township trustees and the board of education, including agreements for payments in lieu of taxes under section 5709.74 of the Revised Code, the board of township trustees shall compensate the joint vocational school district within which the parcel or district is located at the same rate and under the same terms received by the city, local, or exempted village school district.

If a board of education has adopted a resolution waiving its right to approve exemptions from taxation under this section and the resolution remains in effect, approval of such exemptions by the board of education is not required under division (D) of this section. If a board of education has adopted a resolution allowing a board of township trustees to deliver the notice required under division (D) of this section fewer than forty-five business days prior to adoption of the resolution by the board of township trustees, the board of township trustees shall deliver the notice to the board of education not later than the number of days prior to the adoption as prescribed by the board of education in its resolution. If a board of education adopts a resolution waiving

its right to approve exemptions or shortening the notification period, the board of education shall certify a copy of the resolution to the board of township trustees. If the board of education rescinds the resolution, it shall certify notice of the rescission to the board of township trustees.

If the board of township trustees is not required by division (D) of this section to notify the board of education of the board of township trustees' intent to declare improvements to be a public purpose, the board of township trustees shall comply with the notice requirements imposed under section 5709.83 of the Revised Code before taking formal action to adopt the resolution making that declaration, unless the board of education has adopted a resolution under that section waiving its right to receive the notice.

Nothing in this division prohibits the board of township trustees from amending the resolution under section 5709.51 or 5709.511 of the Revised Code to extend the term of the exemption.

(E)(1) If a proposed resolution under division (C)(1) of this section exempts improvements with respect to a parcel within an incentive district for more than ten years, or the percentage of the improvement exempted from taxation exceeds seventy-five per cent, not later than forty-five business days prior to adopting the resolution the board of township trustees shall deliver to the board of county commissioners of the county within which the incentive district is or will be located a notice that states its intent to adopt a resolution creating an incentive district. The notice shall include a copy of the proposed resolution, identify the parcels for which improvements are to be exempted from taxation, provide an estimate of the

true value in money of the improvements, specify the period of time for which the improvements would be exempted from taxation, specify the percentage of the improvements that would be exempted from taxation, and indicate the date on which the board of township trustees intends to adopt the resolution.

(2) The board of county commissioners, by resolution adopted by a majority of the board, may object to the exemption for the number of years in excess of ten, may object to the exemption for the percentage of the improvement to be exempted in excess of seventy-five per cent, or both. If the board of county commissioners objects, the board may negotiate a mutually acceptable compensation agreement with the board of township trustees. In no case shall the compensation provided to the board of county commissioners exceed the property taxes foregone due to the exemption. If the board of county commissioners objects, and the board of county commissioners and board of township trustees fail to negotiate a mutually acceptable compensation agreement, the resolution adopted under division (C)(1) of this section shall provide to the board of county commissioners compensation in the eleventh and subsequent years of the exemption period equal in value to not more than fifty per cent of the taxes that would be payable to the county or, if the board of county commissioner's objection includes an objection to an exemption percentage in excess of seventy-five per cent, compensation equal in value to not more than fifty per cent of the taxes that would be payable to the county, on the portion of the improvement in excess of seventy-five per cent, were that portion to be subject to taxation. The board of county commissioners shall certify its resolution to the board of township trustees not later than thirty days after receipt of the notice.

(3) If the board of county commissioners does not object or fails to certify its resolution objecting to an exemption within thirty days after receipt of the notice, the board of township trustees may adopt its resolution, and no compensation shall be provided to the board of county commissioners. If the board of county commissioners timely certifies its resolution objecting to the trustees' resolution, the board of township trustees may adopt its resolution at any time after a mutually acceptable compensation agreement is agreed to by the board of county commissioners and the board of township trustees, or, if no compensation agreement is negotiated, at any time after the board of township trustees agrees in the proposed resolution to provide compensation to the board of county commissioners of fifty per cent of the taxes that would be payable to the county in the eleventh and subsequent years of the exemption period or on the portion of the improvement in excess of seventy-five per cent, were that portion to be subject to taxation.

(F) Service payments in lieu of taxes that are attributable to any amount by which the effective tax rate of either a renewal levy with an increase or a replacement levy exceeds the effective tax rate of the levy renewed or replaced, or that are attributable to an additional levy, for a levy authorized by the voters for any of the following purposes on or after January 1, 2006, and which are provided pursuant to a resolution creating an incentive district under division (C)(1) of this section that is adopted on or after January 1, 2006, or a later date as specified in this division, shall be distributed to the appropriate taxing authority as required under division (C) of section 5709.74 of the Revised Code in an amount equal to the amount of taxes from that additional levy or from the increase in the effective tax rate of such renewal or

replacement levy that would have been payable to that taxing authority from the following levies were it not for the exemption authorized under division (C) of this section:

(1) A tax levied under division (L) of section 5705.19 or section 5705.191 or 5705.222 of the Revised Code for community developmental disabilities programs and services pursuant to Chapter 5126. of the Revised Code;

(2) A tax levied under division (Y) of section 5705.19 of the Revised Code for providing or maintaining senior citizens services or facilities;

(3) A tax levied under section 5705.22 of the Revised Code for county hospitals;

(4) A tax levied by a joint-county district or by a county under section 5705.19, 5705.191, or 5705.221 of the Revised Code for alcohol, drug addiction, and mental health services or families;

(5) A tax levied under section 5705.23 of the Revised Code for library purposes;

(6) A tax levied under section 5705.24 of the Revised Code for the support of children services and the placement and care of children;

(7) A tax levied under division (Z) of section 5705.19 of the Revised Code for the provision and maintenance of zoological park services and facilities under section 307.76 of the Revised Code;

(8) A tax levied under section 511.27 or division (H) of section 5705.19 of the Revised Code for the support of township park districts;

(9) A tax levied under division (A), (F), or (H) of section 5705.19 of the Revised Code for parks and recreational purposes of a joint recreation district organized pursuant to division (B) of section 755.14 of the Revised Code;

(10) A tax levied under section 1545.20 or 1545.21 of the Revised Code for park district purposes;

(11) A tax levied under section 5705.191 of the Revised Code for the purpose of making appropriations for public assistance; human or social services; public relief; public welfare; public health and hospitalization; and support of general hospitals;

(12) A tax levied under section 3709.29 of the Revised Code for a general health district program;

(13) A tax levied by a township under section 505.39, 505.51, or division (I), (J), (U), or (JJ) of section 5705.19 of the Revised Code for the purpose of funding fire, police, emergency medical, or ambulance services as described in those sections. Division (F)(13) of this section applies only to incentive districts created by a resolution adopted on or after March 22, 2019, the effective date of the amendment of this section by H.B. 500 of the 132nd general assembly, and only if that resolution specifies that division (F) of this section shall apply to such a tax.

(G) An exemption from taxation granted under this section commences with the tax year specified in the resolution so long as the year specified in the resolution commences after the effective date of the resolution. If the resolution specifies a year commencing before the effective date of the resolution or specifies no year whatsoever, the exemption commences with the

tax year in which an exempted improvement first appears on the tax list and duplicate of real and public utility property and that commences after the effective date of the resolution. In lieu of stating a specific year, the resolution may provide that the exemption commences in the tax year in which the value of an improvement exceeds a specified amount or in which the construction of one or more improvements is completed, provided that such tax year commences after the effective date of the resolution. With respect to the exemption of improvements to parcels under division (B) of this section, the resolution may allow for the exemption to commence in different tax years on a parcel-by-parcel basis, with a separate exemption term specified for each parcel.

Except as otherwise provided in this division and ~~section~~ sections 5709.51 and 5709.511 of the Revised Code, the exemption ends on the date specified in the resolution as the date the improvement ceases to be a public purpose or the incentive district expires, or ends on the date on which the public infrastructure improvements and housing renovations are paid in full from the township public improvement tax increment equivalent fund established under section 5709.75 of the Revised Code, whichever occurs first. The exemption of an improvement with respect to a parcel or within an incentive district may end on a later date, as specified in the resolution, if the board of township trustees and the board of education of the city, local, or exempted village school district within which the parcel or district is located have entered into a compensation agreement under section 5709.82 of the Revised Code with respect to the improvement and the board of education has approved the term of the exemption under division (D) of this section, but in no case shall the improvement be exempted from taxation for more than

thirty years. The board of township trustees may, by majority vote, adopt a resolution permitting the township to enter into such agreements as the board finds necessary or appropriate to provide for the construction or undertaking of public infrastructure improvements and housing renovations. Any exemption shall be claimed and allowed in the same or a similar manner as in the case of other real property exemptions. If an exemption status changes during a tax year, the procedure for the apportionment of the taxes for that year is the same as in the case of other changes in tax exemption status during the year.

(H) The board of township trustees may issue the notes of the township to finance all costs pertaining to the construction or undertaking of public infrastructure improvements and housing renovations made pursuant to this section. The notes shall be signed by the board and attested by the signature of the township fiscal officer, shall bear interest not to exceed the rate provided in section 9.95 of the Revised Code, and are not subject to Chapter 133. of the Revised Code. The resolution authorizing the issuance of the notes shall pledge the funds of the township public improvement tax increment equivalent fund established pursuant to section 5709.75 of the Revised Code to pay the interest on and principal of the notes. The notes, which may contain a clause permitting prepayment at the option of the board, shall be offered for sale on the open market or given to the vendor or contractor if no sale is made.

(I) The township, not later than fifteen days after the adoption of a resolution under this section, shall submit to the director of development a copy of the resolution. On or before the thirty-first day of March of each year, the township shall submit a status report to the director. The report shall

indicate, in the manner prescribed by the director, the progress of the project during each year that the exemption remains in effect, including a summary of the receipts from service payments in lieu of taxes; expenditures of money from the fund created under section 5709.75 of the Revised Code; a description of the public infrastructure improvements and housing renovations financed with the expenditures; and a quantitative summary of changes in private investment resulting from each project.

(J) Nothing in this section shall be construed to prohibit a board of township trustees from declaring to be a public purpose improvements with respect to more than one parcel.

If a parcel is located in a new community district in which the new community authority imposes a community development charge on the basis of rentals received from leases of real property as described in division (L)(2) of section 349.01 of the Revised Code, the parcel may not be exempted from taxation under this section.

(K) A board of township trustees that adopted a resolution under this section prior to July 21, 1994, may amend that resolution to include any additional public infrastructure improvement. A board of township trustees that seeks by the amendment to utilize money from its township public improvement tax increment equivalent fund for land acquisition in aid of industry, commerce, distribution, or research, demolition on private property, or stormwater and flood remediation projects may do so provided that the board currently is a party to a hold-harmless agreement with the board of education of the city, local, or exempted village school district within the territory of which are located the parcels that are subject to an

exemption. For the purposes of this division, a "hold-harmless agreement" means an agreement under which the board of township trustees agrees to compensate the school district for one hundred per cent of the tax revenue that the school district would have received from further improvements to parcels designated in the resolution were it not for the exemption granted by the resolution.

(L)(1) Notwithstanding the limitation prescribed by division (D) of this section on the number of years that improvements to a parcel or parcels may be exempted from taxation, and subject to division (L)(3) of this section, a board of trustees of a township with a population of fifteen thousand or more may amend a resolution originally adopted under this section before December 31, 1994, to extend the exemption of improvements to the parcel or parcels included in such resolution for an additional period not to exceed fifteen years. The amendment shall not increase the percentage of improvements to the parcel or parcels exempted from taxation.

(2) Notwithstanding the limitations prescribed by divisions (C) and (D) of this section on the life of an incentive district and the number of years that improvements to a parcel or parcels within an incentive district may be exempted from taxation, and subject to division (L)(3) of this section, a board of township trustees may amend a resolution originally adopted under division (C) of this section before January 1, 2006, to extend the life of an incentive district created by that resolution. The extension shall be for a period not to exceed fifteen years and shall not increase the percentage of the value of improvements exempted from taxation.

(3) Before adopting an amendment authorized under division

(L)(1) or (2) of this section, the board of township trustees shall provide notice of the amendment to each board of education of the city, local, or exempted village school district in which the exempted parcels or incentive district are located, in the same manner as provided under division (D) of this section, and shall obtain the approval of each such board of education in the manner required under that division, except that (a) the board of education may approve the exemption on the condition that the board of township trustees and the board of education negotiate an agreement providing for compensation to the school district equal in value to the amount of taxes the district forgoes in each year the exemption is extended or any other mutually agreeable compensation and (b) if the board of education fails to certify a resolution approving the amendment to the board of township trustees within the time prescribed by division (D) of this section, the board of township trustees shall not adopt the amendment.

No approval under division (L)(3) of this section shall be required for an amendment authorized under division (L)(2) of this section if the amendment provides for compensation to the city, local, or exempted village school district in which the incentive district is located equal in value to the amount of taxes that would be payable to the school district if the improvements exempted from taxation had not been exempted for the additional period. Approval is also not required for an amendment authorized under either division (L)(1) or (2) of this section from a board of education that has adopted a resolution waiving its right to approve exemptions from taxation pursuant to division (D) of this section. If the board of education has adopted such a resolution, the board of township trustees shall comply with the notice requirements imposed under section

5709.83 of the Revised Code before taking formal action to adopt the amendment unless the board of education has adopted a resolution under that section waiving its right to receive the notice. Not later than fourteen days before adopting an amendment authorized under division (L)(1) or (2) of this section, the board of township trustees shall deliver a notice identical to a notice required under section 5709.83 of the Revised Code to the board of county commissioners of each county in which the exempted parcels or incentive district are located.

Sec. 5709.78. (A) A board of county commissioners may, by resolution, declare improvements to certain parcels of real property located in the unincorporated territory of the county to be a public purpose. Except as otherwise provided under division (C) of this section or section 5709.51 or 5709.511 of the Revised Code, not more than seventy-five per cent of an improvement thus declared to be a public purpose may be exempted from real property taxation, for a period of not more than ten years. The resolution shall specify the percentage of the improvement to be exempted and the life of the exemption.

A resolution adopted under this division shall designate the specific public infrastructure improvements made, to be made, or in the process of being made by the county that directly benefit, or that once made will directly benefit, the parcels for which improvements are declared to be a public purpose. The service payments provided for in section 5709.79 of the Revised Code shall be used to finance the public infrastructure improvements designated in the resolution, or as provided in section 5709.80 of the Revised Code.

(B)(1) A board of county commissioners may adopt a resolution creating an incentive district and declaring

improvements to parcels within the district to be a public purpose and, except as provided in division (B)(2) of this section, exempt from taxation as provided in this section, but no board of county commissioners of a county that has a population that exceeds twenty-five thousand, as shown by the most recent federal decennial census, shall adopt a resolution that creates an incentive district if the sum of the taxable value of real property in the proposed district for the preceding tax year and the taxable value of all real property in the county that would have been taxable in the preceding year were it not for the fact that the property was in an existing incentive district and therefore exempt from taxation exceeds twenty-five per cent of the taxable value of real property in the county for the preceding tax year. The district shall be located within the unincorporated territory of the county and shall not include any territory that is included within a district created under division (C) of section 5709.73 of the Revised Code. The resolution shall delineate the boundary of the proposed district and specifically identify each parcel within the district. A proposed district may not include any parcel that is or has been exempted from taxation under division (A) of this section or that is or has been within another district created under this division. A resolution may create more than one such district, and more than one resolution may be adopted under division (B)(1) of this section.

(2)(a) Not later than thirty days prior to adopting a resolution under division (B)(1) of this section, if the county intends to apply for exemptions from taxation under section 5709.911 of the Revised Code on behalf of owners of real property located within the proposed incentive district, the board of county commissioners shall conduct a public hearing on

the proposed resolution. Not later than thirty days prior to the public hearing, the board shall give notice of the public hearing and the proposed resolution by first class mail to every real property owner whose property is located within the boundaries of the proposed incentive district that is the subject of the proposed resolution. The board also shall provide the notice by first class mail to the clerk of each township in which the proposed incentive district will be located. The notice shall include a map of the proposed incentive district on which the board of county commissioners shall have delineated an overlay. The notice shall inform property owners of the owner's right to exclude the owner's property from the incentive district if both of the following conditions are met:

(i) The owner's entire parcel of property will not be located within the overlay.

(ii) The owner has submitted a statement to the board of township trustees of the township in which the parcel is located indicating the owner's intent to seek a tax exemption for improvements to the owner's parcel under section 5709.41 or division (B) or (C) of section 5709.73 of the Revised Code within the next five years.

When both of the preceding conditions are met, the owner may exclude the owner's property from the incentive district by submitting a written response in accordance with division (B)(2)(b) of this section. The notice also shall include information detailing the required contents of the response, the address to which the response may be mailed, and the deadline for submitting the response.

(b) Any owner of real property located within the boundaries of an incentive district proposed under division (B)

(1) of this section who meets the conditions specified in divisions (B)(2)(a)(i) and (ii) of this section may exclude the property from the proposed incentive district by submitting a written response to the board not later than forty-five days after the postmark date on the notice required under division (B)(2)(a) of this section. The response shall include a copy of the statement submitted under division (B)(2)(a)(ii) of this section. The response shall be sent by first class mail or delivered in person at a public hearing held by the board under division (B)(2)(a) of this section. The response shall conform to any content requirements that may be established by the board and included in the notice provided under division (B)(2)(a) of this section. In the response, property owners may identify a parcel by street address, by the manner in which it is identified in the resolution, or by other means allowing the identity of the parcel to be ascertained.

(c) Before adopting a resolution under division (B)(1) of this section, the board shall amend the resolution to exclude any parcel for which a written response has been submitted under division (B)(2)(b) of this section. A county shall not apply for exemptions from taxation under section 5709.911 of the Revised Code for any such parcel, and service payments may not be required from the owner of the parcel. Improvements to a parcel excluded from an incentive district under this division may be exempted from taxation under division (A) of this section pursuant to a resolution adopted under that division or under any other section of the Revised Code under which the parcel qualifies.

(3)(a) A resolution adopted under division (B)(1) of this section shall specify the life of the incentive district and the percentage of the improvements to be exempted, shall designate

the public infrastructure improvements made, to be made, or in the process of being made, that benefit or serve, or, once made, will benefit or serve parcels in the district. The resolution also shall identify one or more specific projects being, or to be, undertaken in the district that place additional demand on the public infrastructure improvements designated in the resolution. The project identified may, but need not be, the project under division (B)(3)(b) of this section that places real property in use for commercial or industrial purposes.

A resolution adopted under division (B)(1) of this section on or after March 30, 2006, shall not designate police or fire equipment as public infrastructure improvements, and no service payment provided for in section 5709.79 of the Revised Code and received by the county under the resolution shall be used for police or fire equipment.

(b) A resolution adopted under division (B)(1) of this section may authorize the use of service payments provided for in section 5709.79 of the Revised Code for the purpose of housing renovations within the incentive district, provided that the resolution also designates public infrastructure improvements that benefit or serve the district, and that a project within the district places real property in use for commercial or industrial purposes. Service payments may be used to finance or support loans, deferred loans, and grants to persons for the purpose of housing renovations within the district. The resolution shall designate the parcels within the district that are eligible for housing renovations. The resolution shall state separately the amount or the percentages of the expected aggregate service payments that are designated for each public infrastructure improvement and for the purpose of housing renovations.

(4) Except with the approval of the board of education of each city, local, or exempted village school district within the territory of which the incentive district is or will be located, and subject to division (D) of this section, the life of an incentive district shall not exceed ten years, and the percentage of improvements to be exempted shall not exceed seventy-five per cent. With approval of the board of education, the life of a district may be not more than thirty years, and the percentage of improvements to be exempted may be not more than one hundred per cent. The approval of a board of education shall be obtained in the manner provided in division (C) of this section.

(C)(1) Improvements with respect to a parcel may be exempted from taxation under division (A) of this section, and improvements to parcels within an incentive district may be exempted from taxation under division (B) of this section, for up to ten years or, with the approval of the board of education of each city, local, or exempted village school district within which the parcel or district is located, for up to thirty years. The percentage of the improvements exempted from taxation may, with such approval, exceed seventy-five per cent, but shall not exceed one hundred per cent. Not later than forty-five business days prior to adopting a resolution under this section declaring improvements to be a public purpose that is subject to the approval of a board of education under this division, the board of county commissioners shall deliver to the board of education a notice stating its intent to adopt a resolution making that declaration. The notice regarding improvements with respect to a parcel under division (A) of this section shall identify the parcels for which improvements are to be exempted from taxation, provide an estimate of the true value in money of the

improvements, specify the period for which the improvements would be exempted from taxation and the percentage of the improvements that would be exempted, and indicate the date on which the board of county commissioners intends to adopt the resolution. The notice regarding improvements to parcels within an incentive district under division (B) of this section shall delineate the boundaries of the district, specifically identify each parcel within the district, identify each anticipated improvement in the district, provide an estimate of the true value in money of each such improvement, specify the life of the district and the percentage of improvements that would be exempted, and indicate the date on which the board of county commissioners intends to adopt the resolution. The board of education, by resolution adopted by a majority of the board, may approve the exemption for the period or for the exemption percentage specified in the notice; may disapprove the exemption for the number of years in excess of ten, may disapprove the exemption for the percentage of the improvements to be exempted in excess of seventy-five per cent, or both; or may approve the exemption on the condition that the board of county commissioners and the board of education negotiate an agreement providing for compensation to the school district equal in value to a percentage of the amount of taxes exempted in the eleventh and subsequent years of the exemption period or, in the case of exemption percentages in excess of seventy-five per cent, compensation equal in value to a percentage of the taxes that would be payable on the portion of the improvements in excess of seventy-five per cent were that portion to be subject to taxation, or other mutually agreeable compensation.

(2) The board of education shall certify its resolution to the board of county commissioners not later than fourteen days

prior to the date the board of county commissioners intends to adopt its resolution as indicated in the notice. If the board of education and the board of county commissioners negotiate a mutually acceptable compensation agreement, the resolution of the board of county commissioners may declare the improvements a public purpose for the number of years specified in that resolution or, in the case of exemption percentages in excess of seventy-five per cent, for the exemption percentage specified in the resolution. In either case, if the board of education and the board of county commissioners fail to negotiate a mutually acceptable compensation agreement, the resolution may declare the improvements a public purpose for not more than ten years, and shall not exempt more than seventy-five per cent of the improvements from taxation. If the board of education fails to certify a resolution to the board of county commissioners within the time prescribed by this section, the board of county commissioners thereupon may adopt the resolution and may declare the improvements a public purpose for up to thirty years or, in the case of exemption percentages proposed in excess of seventy-five per cent, for the exemption percentage specified in the resolution. The board of county commissioners may adopt the resolution at any time after the board of education certifies its resolution approving the exemption to the board of county commissioners, or, if the board of education approves the exemption on the condition that a mutually acceptable compensation agreement be negotiated, at any time after the compensation agreement is agreed to by the board of education and the board of county commissioners. If a mutually acceptable compensation agreement is negotiated between the board of county commissioners and the board of education, including agreements for payments in lieu of taxes under section 5709.79 of the Revised Code, the board of county commissioners shall compensate

the joint vocational school district within which the parcel or district is located at the same rate and under the same terms received by the city, local, or exempted village school district.

(3) If a board of education has adopted a resolution waiving its right to approve exemptions from taxation under this section and the resolution remains in effect, approval of such exemptions by the board of education is not required under division (C) of this section. If a board of education has adopted a resolution allowing a board of county commissioners to deliver the notice required under division (C) of this section fewer than forty-five business days prior to approval of the resolution by the board of county commissioners, the board of county commissioners shall deliver the notice to the board of education not later than the number of days prior to such approval as prescribed by the board of education in its resolution. If a board of education adopts a resolution waiving its right to approve exemptions or shortening the notification period, the board of education shall certify a copy of the resolution to the board of county commissioners. If the board of education rescinds such a resolution, it shall certify notice of the rescission to the board of county commissioners.

(4) Nothing in division (C) of this section prohibits the board of county commissioners from amending the resolution under section 5709.51 or 5709.511 of the Revised Code to extend the term of the exemption.

(D)(1) If a proposed resolution under division (B)(1) of this section exempts improvements with respect to a parcel within an incentive district for more than ten years, or the percentage of the improvement exempted from taxation exceeds

seventy-five per cent, not later than forty-five business days prior to adopting the resolution the board of county commissioners shall deliver to the board of township trustees of any township within which the incentive district is or will be located a notice that states its intent to adopt a resolution creating an incentive district. The notice shall include a copy of the proposed resolution, identify the parcels for which improvements are to be exempted from taxation, provide an estimate of the true value in money of the improvements, specify the period of time for which the improvements would be exempted from taxation, specify the percentage of the improvements that would be exempted from taxation, and indicate the date on which the board intends to adopt the resolution.

(2) The board of township trustees, by resolution adopted by a majority of the board, may object to the exemption for the number of years in excess of ten, may object to the exemption for the percentage of the improvement to be exempted in excess of seventy-five per cent, or both. If the board of township trustees objects, the board of township trustees may negotiate a mutually acceptable compensation agreement with the board of county commissioners. In no case shall the compensation provided to the board of township trustees exceed the property taxes forgone due to the exemption. If the board of township trustees objects, and the board of township trustees and the board of county commissioners fail to negotiate a mutually acceptable compensation agreement, the resolution adopted under division (B)(1) of this section shall provide to the board of township trustees compensation in the eleventh and subsequent years of the exemption period equal in value to not more than fifty per cent of the taxes that would be payable to the township or, if the board of township trustee's objection includes an objection

to an exemption percentage in excess of seventy-five per cent, compensation equal in value to not more than fifty per cent of the taxes that would be payable to the township on the portion of the improvement in excess of seventy-five per cent, were that portion to be subject to taxation. The board of township trustees shall certify its resolution to the board of county commissioners not later than thirty days after receipt of the notice.

(3) If the board of township trustees does not object or fails to certify a resolution objecting to an exemption within thirty days after receipt of the notice, the board of county commissioners may adopt its resolution, and no compensation shall be provided to the board of township trustees. If the board of township trustees certifies its resolution objecting to the commissioners' resolution, the board of county commissioners may adopt its resolution at any time after a mutually acceptable compensation agreement is agreed to by the board of county commissioners and the board of township trustees. If the board of township trustees certifies a resolution objecting to the commissioners' resolution, the board of county commissioners may adopt its resolution at any time after a mutually acceptable compensation agreement is agreed to by the board of county commissioners and the board of township trustees, or, if no compensation agreement is negotiated, at any time after the board of county commissioners in the proposed resolution to provide compensation to the board of township trustees of fifty per cent of the taxes that would be payable to the township in the eleventh and subsequent years of the exemption period or on the portion of the improvement in excess of seventy-five per cent, were that portion to be subject to taxation.

(E) Service payments in lieu of taxes that are

attributable to any amount by which the effective tax rate of either a renewal levy with an increase or a replacement levy exceeds the effective tax rate of the levy renewed or replaced, or that are attributable to an additional levy, for a levy authorized by the voters for any of the following purposes on or after January 1, 2006, and which are provided pursuant to a resolution creating an incentive district under division (B)(1) of this section that is adopted on or after January 1, 2006, shall be distributed to the appropriate taxing authority as required under division (D) of section 5709.79 of the Revised Code in an amount equal to the amount of taxes from that additional levy or from the increase in the effective tax rate of such renewal or replacement levy that would have been payable to that taxing authority from the following levies were it not for the exemption authorized under division (B) of this section:

(1) A tax levied under division (L) of section 5705.19 or section 5705.191 or 5705.222 of the Revised Code for community developmental disabilities programs and services pursuant to Chapter 5126. of the Revised Code;

(2) A tax levied under division (Y) of section 5705.19 of the Revised Code for providing or maintaining senior citizens services or facilities;

(3) A tax levied under section 5705.22 of the Revised Code for county hospitals;

(4) A tax levied by a joint-county district or by a county under section 5705.19, 5705.191, or 5705.221 of the Revised Code for alcohol, drug addiction, and mental health services or facilities;

(5) A tax levied under section 5705.23 of the Revised Code

for library purposes;

(6) A tax levied under section 5705.24 of the Revised Code for the support of children services and the placement and care of children;

(7) A tax levied under division (Z) of section 5705.19 of the Revised Code for the provision and maintenance of zoological park services and facilities under section 307.76 of the Revised Code;

(8) A tax levied under section 511.27 or division (H) of section 5705.19 of the Revised Code for the support of township park districts;

(9) A tax levied under division (A), (F), or (H) of section 5705.19 of the Revised Code for parks and recreational purposes of a joint recreation district organized pursuant to division (B) of section 755.14 of the Revised Code;

(10) A tax levied under section 1545.20 or 1545.21 of the Revised Code for park district purposes;

(11) A tax levied under section 5705.191 of the Revised Code for the purpose of making appropriations for public assistance; human or social services; public relief; public welfare; public health and hospitalization; and support of general hospitals;

(12) A tax levied under section 3709.29 of the Revised Code for a general health district program.

(F) An exemption from taxation granted under this section commences with the tax year specified in the resolution so long as the year specified in the resolution commences after the effective date of the resolution. If the resolution specifies a

year commencing before the effective date of the resolution or specifies no year whatsoever, the exemption commences with the tax year in which an exempted improvement first appears on the tax list and duplicate of real and public utility property and that commences after the effective date of the resolution. In lieu of stating a specific year, the resolution may provide that the exemption commences in the tax year in which the value of an improvement exceeds a specified amount or in which the construction of one or more improvements is completed, provided that such tax year commences after the effective date of the resolution. With respect to the exemption of improvements to parcels under division (A) of this section, the resolution may allow for the exemption to commence in different tax years on a parcel-by-parcel basis, with a separate exemption term specified for each parcel.

Except as otherwise provided in this division, the exemption ends on the date specified in the resolution as the date the improvement ceases to be a public purpose or the incentive district expires, or ends on the date on which the county can no longer require annual service payments in lieu of taxes under section 5709.79 of the Revised Code, whichever occurs first. The exemption of an improvement with respect to a parcel or within an incentive district may end on a later date, as specified in the resolution, if the board of commissioners and the board of education of the city, local, or exempted village school district within which the parcel or district is located have entered into a compensation agreement under section 5709.82 of the Revised Code with respect to the improvement, and the board of education has approved the term of the exemption under division (C)(1) of this section, but in no case shall the improvement be exempted from taxation for more than thirty

years. Exemptions shall be claimed and allowed in the same or a similar manner as in the case of other real property exemptions. If an exemption status changes during a tax year, the procedure for the apportionment of the taxes for that year is the same as in the case of other changes in tax exemption status during the year.

(G) If the board of county commissioners is not required by this section to notify the board of education of the board of county commissioners' intent to declare improvements to be a public purpose, the board of county commissioners shall comply with the notice requirements imposed under section 5709.83 of the Revised Code before taking formal action to adopt the resolution making that declaration, unless the board of education has adopted a resolution under that section waiving its right to receive such a notice.

(H) The county, not later than fifteen days after the adoption of a resolution under this section, shall submit to the director of development a copy of the resolution. On or before the thirty-first day of March of each year, the county shall submit a status report to the director. The report shall indicate, in the manner prescribed by the director, the progress of the project during each year that an exemption remains in effect, including a summary of the receipts from service payments in lieu of taxes; expenditures of money from the fund created under section 5709.80 of the Revised Code; a description of the public infrastructure improvements and housing renovations financed with such expenditures; and a quantitative summary of changes in employment and private investment resulting from each project.

(I) Nothing in this section shall be construed to prohibit

a board of county commissioners from declaring to be a public purpose improvements with respect to more than one parcel.

(J) If a parcel is located in a new community district in which the new community authority imposes a community development charge on the basis of rentals received from leases of real property as described in division (L)(2) of section 349.01 of the Revised Code, the parcel may not be exempted from taxation under this section.

Section 2. That existing sections 9.66, 126.65, 149.311, 718.13, 718.84, 3313.6028, 3315.063, 3327.017, 3333.133, 3333.97, 3345.89, 3376.01, 3379.10, 4503.44, 4506.11, 4507.05, 4507.21, 4507.23, 4771.12, 5104.32, 5104.53, 5165.26, 5502.262, 5525.17, 5709.40, 5709.41, 5709.73, and 5709.78 of the Revised Code are hereby repealed.

Section 3. The amendment or enactment by this act of sections 3376.01, 3376.14, 4771.021, and 4771.12 of the Revised Code applies to contracts and agreements entered into on or after the effective date of this section.

Section 4. (A) As used in this section, "qualified property" means property that satisfies the qualifications for tax exemption under section 717.051 of the Revised Code and that is owned or leased by a municipal corporation, county, new community authority, or port authority situated within a county having a population of greater than one million three hundred thousand.

(B) Notwithstanding sections 5713.08, 5713.081, and 5715.27 of the Revised Code, and without regard to any time or payment limitations under any section of the Revised Code, the municipal corporation, county, new community authority, or port

authority that owns or leases qualified property at any time within twelve months after the effective date of this section may file an application with the Tax Commissioner requesting that the qualified property be placed on the exempt list and that all unpaid taxes, penalties, and interest on the property be abated.

(C) The application shall be made on the form prescribed by the Tax Commissioner under section 5715.27 of the Revised Code and shall list the name of the county in which the property is located; the property's legal description, taxable value, and the amount, in dollars, of the unpaid taxes, penalties, and interest; the date of acquisition of title to the property or the effective date of the lease of the property; the use of the property during any time that the unpaid taxes accrued; and any other information required by the Commissioner. The county auditor shall supply the required information upon request of the applicant.

(D) Upon request of the applicant, the county treasurer shall determine if all taxes, penalties, and interest that became a lien on the qualified property before it was first used by the property's owner or a prior owner for an exempt purpose have been paid in full. If so, the county treasurer shall issue a certificate to the applicant stating that all such taxes, penalties, and interest have been paid in full. The applicant shall attach the county treasurer's certificate to the application filed with the Tax Commissioner under this section. The Commissioner shall not consider an application filed under this section unless such a certificate is attached to it.

(E) Upon receipt of an application, the Tax Commissioner shall determine if the qualified property meets the

qualifications set forth in this section and if so shall issue an order directing that the property be placed on the exempt list of the county in which it is located and that all unpaid taxes, penalties, and interest for each year that the property met the qualifications for exemption described in section 717.051 of the Revised Code be abated. If the Commissioner finds that the property is or previously was being used for a purpose that would disqualify it for such exemption, the Tax Commissioner shall issue an order denying the application with respect to such tax years where the Commissioner finds that disqualifying use.

(F) If the Tax Commissioner finds that the property is not entitled to the tax exemption and abatement of unpaid taxes, penalties, and interest for any of the years for which the applicant claims an exemption or abatement, the Commissioner shall order the county treasurer of the county in which the property is located to collect all taxes, penalties, and interest on the property for those years as required by law.

(G) The Tax Commissioner may apply this section to any qualified property that is the subject of an application for exemption pending before the Commissioner on the effective date of this section, without requiring the property owner to file an additional application. The Commissioner may also apply this section to any qualified property that is the subject of an application for exemption filed on or after the effective date of this section and on or before twelve months after that effective date, even though the application does not expressly request abatement of unpaid taxes, penalties, and interest.

Section 5. That Section 265.550 of H.B. 33 of the 135th General Assembly (as amended by H.B. 96 of the 136th General

Assembly) be amended to read as follows:

Sec. 265.550. PUPIL TRANSPORTATION PILOT PROGRAMS

(A) The Department of Education and Workforce shall establish two pilot programs under which two educational service centers shall provide transportation to students in lieu of the students receiving transportation from their resident school district. Not later than October 15, 2023, the Department shall select both of the following to participate in a pilot program under this section:

(1) One service center that is in a county located in central Ohio with a population of 1,323,807, according to the 2020 United States census;

(2) One service center that is in a county located in southwest Ohio with a population of 537,309, according to the 2020 United States census.

(B)(1) The service center selected under division (A)(1) of this section shall identify students who are struggling with transportation issues, as determined by their resident school district, and are served by the service center, community schools, or chartered nonpublic schools that enroll students from the district or districts for whom the service center will provide transportation during the 2024-2025 school year.

(2) The service center selected under division (A)(2) of this section shall provide transportation during the 2024-2025, 2025-2026, and 2026-2027 school years to any student whom the district and the educational service center determine is struggling with transportation issues that meets either of the following criteria:

(a) The student attends a school different from the one to

which the student would be assigned in the student's resident school district.

(b) The student is a child with a disability for whom the student's resident school district is required to provide transportation as a related service.

(3) In addition to providing transportation to and from a student's place of residence, the service center selected under division (A)(2) of this section also may provide transportation to and from a student's workplace learning experiences.

(4) Both service centers shall report to the Department, in the manner prescribed by the Department, students who are transported by the service center.

(C) No community school or chartered nonpublic school shall be required to participate in either pilot program.

(D) Each participating educational service center shall do all of the following for each applicable school year:

(1) Arrange for the use of a sufficient number of school buses or other approved vehicles designed to transport not more than nine passengers, not including the driver, and bus drivers or other individuals authorized to transport students in other approved vehicles, to transport students from participating schools who qualify for transportation under section 3327.01 of the Revised Code and the school district's transportation policy. However, nothing shall preclude the service center from providing transportation to other students enrolled in the schools.

(2) Collaborate with participating schools to designate daily start and end times for each applicable school year that will enable timely and efficient transportation of the schools'

students;

(3) On behalf of participating schools, notify the school district of the students that they will not require transportation for the applicable school year.

(E)(1) Except as described in division (E)(2) of this section, the Department shall deduct from the school district's transportation payment under section 3317.0212 of the Revised Code and pay to the educational service center the statewide average cost per student for the qualifying ridership, under section 3317.0212 of the Revised Code, for each student transported by the service center in compliance with this section.

(2) In the case of a student described in division (C)(1) of section 3317.024 of the Revised Code, the service center shall not receive a payment under division (E)(1) of this section. Instead, the department shall make a payment to the service center for such student in the manner prescribed under division (C) of section 3317.024 of the Revised Code.

(F) The educational service centers and the school districts shall not be subject to section 3327.021 of the Revised Code during each school year in which the pilot program they participate in operates with regard to students enrolled in participating schools. Notwithstanding section 3314.46 of the Revised Code, the service centers may provide transportation to any participating community school they sponsor.

(G) The educational service centers shall comply with all transportation requirements for students with disabilities as specified in the individualized education programs developed for the students pursuant to Chapter 3323. of the Revised Code.

(H) The Department shall evaluate the pilot program in which the service center selected under division (A)(1) of this section participates and issue a report of its findings not later than September 15, 2025. The Department shall evaluate the pilot program in which the service center selected under division (A)(2) of this section participates and issue a report of its findings not later than September 15, 2027. The educational service centers and participating schools shall submit data and other information to the Department, in a manner determined by the Department, for the purpose of conducting the evaluation.

Section 6. That existing Section 265.550 of H.B. 33 of the 135th General Assembly (as amended by H.B. 96 of the 136th General Assembly) is hereby repealed.

Section 7. That Sections 200.30 (as amended by H.B. 96 of the 136th General Assembly), 221.10 (as amended by S.B. 54 of the 135th General Assembly), 221.15 (as amended by H.B. 96 of the 136th General Assembly), 229.10, and 373.15 (as amended by H.B. 96 of the 136th General Assembly) of H.B. 2 of the 135th General Assembly be amended to read as follows:

Sec. 200.30. ONE TIME STRATEGIC COMMUNITY INVESTMENTS

On June 28, 2024, or as soon as possible thereafter, the Director of Budget and Management shall transfer $17,800,000 cash from the General Revenue Fund to the One Time Strategic Community Investments Fund (Fund 5AY1).

The foregoing appropriation item 042509, One Time Strategic Community Investments, shall be used by the Office of Budget and Management to provide grants for the projects listed in this section in the amounts listed. Prior to disbursing a

grant to a recipient, the Office of Budget and Management shall enter into a grant agreement with the recipient. As part of the grant agreement, the recipient shall agree to complete a final report, in a form and manner to be prescribed by the Office of Budget and Management, detailing how the recipient used the grant and submit the report to the Office of Budget and Management.

An amount equal to the unexpended, unencumbered balance of the foregoing appropriation item 042509, One Time Strategic Community Investments, at the end of fiscal year 2025 is hereby reappropriated for the same purpose in fiscal year 2026.

	1	2
A	Project	Amount
B	Adams County Fairgrounds Improvements	$400,000
C	Adams County Welcome Center	$350,000
D	Adams County Community Foundation	$200,000
E	West Union Wastewater Plant Improvements	$200,000
F	Lima Veterans Memorial Hall Improvements	$10,000,000
G	Allen County Airport Fuel Farm	$1,000,000
H	Rhodes State Advanced Manufacturing Equipment and Lab	$440,000
I	Allen County Child Support Enforcement Agency Facility	$375,000

J	Heir Force Community School Land Acquisition	$250,000
K	Temple Christian School Building Expansion	$250,000
L	Boys and Girls Club of Lima	$100,000
M	Ashland County Fair	$1,100,000
N	Cinnamon Lake Sewer District Lift Station	$1,000,000
O	Charles Mill Marina Houseboat and Path Renovation	$910,000
P	Hugo Young Theatre	$248,554
Q	Davy McClure Outdoor Education Shelter	$200,000
R	Ashland County Fire Training Facility	$200,000
S	Hickory Street Sanitary Sewer Lift Station	$76,000
T	Rowsburg Community Center	$30,000
U	Hayesville Pedestrian Walkway	$25,000
V	SPIRE Institute	$1,000,000
W	Ashtabula Juvenile Court Improvements	$800,000
X	Boys and Girls Club of Ashtabula	$132,274
Y	Country Neighbor Program	$101,600
Z	VFW Roof Repairs Geneva Post 6846	$99,037
AA	Ashtabula Arts Center Restroom Project	$45,000

AB	Athens Regional Training Center	$2,500,000
AC	The Appalachian Center for Economic Networks Food Sector Accelerator Project	$700,000
AD	Nelsonville-York Elementary School (NYES) Playground Renovation	$250,000
AE	York Township VFD Project	$250,000
AF	City of Nelsonville Dog Park	$139,731
AG	Boys and Girls Club of Athens	$100,000
AH	Buchtel Village Park Project	$100,000
AI	Edna Brooks Domestic Violence Shelter	$36,800
AJ	Village of Waynesfield Veteran’s Park Enhancement	$352,950
AK	Saint Mary's Reservoir Mill	$250,000
AL	New Bremen Public Library Renovation	$200,000
AM	YMCA Auglaize-Mercer Recreation Complex	$200,000
AN	Barton VFD Station	$1,000,000
AO	Belmont Volunteer Fire Department New Station	$1,000,000
AP	The Sargus Center Revitalization and Sustainability Initiative	$500,000
AQ	Mead Township Hall and Garage Project	$300,000

AR	VFW Roof Repairs Powhatan Point Post 5565	$24,900
AS	Future Plans Sanctuary	$3,000,000
AT	Brown County Junior Fair Covered Horse Arena	$400,000
AU	Water Infrastructure Bramel Mobile Home Park	$400,000
AV	Millikin Interchange Improvements	$8,500,000
AW	Madison Township Firehouse Improvements	$1,750,000
AX	BCRTA Outdoor Workforce Training	$1,000,000
AY	Riversedge Amphitheater Expansion	$1,000,000
AZ	Shuler Benninghofen Mixed-Use Project	$1,000,000
BA	VOA MetroPark Museum Grand Entrance	$1,000,000
BB	Oxford Student Safety Project	$800,000
BC	Liberty Playground Replacement Project	$500,000
BD	Madison Township Park Revitalization	$500,000
BE	Welding Lab Program Expansion in Fairfield Township	$450,000
BF	Monroe Plaza South Project	$400,000
BG	Hamilton YWCA Domestic Violence Project	$400,000
BH	World Class Clubs: Repairing Community Gymnasium	$225,000

BI	Boys and Girls Club of West Chester/Liberty	$218,796
BJ	VFW Roof Repairs West Chester Post 7696	$15,560
BK	Carroll County Annex Building Rehab	$500,000
BL	Seven Ranges Scout Reservation Facility Upgrades	$500,000
BM	Dellroy Village Storm Drain and Street Repair	$250,000
BN	Carroll County Agricultural Service Center	$200,000
BO	Minerva Downtown Revitalization Project	$200,000
BP	Dellroy Village Offices/Garage Renovations	$195,250
BQ	Champaign Aviation Museum Improvements	$20,000
BR	Champion City Sports and Wellness Center	$4,000,000
BS	A.B. Graham Memorial	$750,000
BT	Champion Center Arena Improvements	$250,000
BU	Goshen Fire Department Station 18 Rebuild	$2,500,000
BV	Felicity Veterans Village Housing Project	$1,000,000
BW	Milford Five Points Landing	$400,000
BX	Union Township Community Splash Pad	$268,125
BY	Nisbet Park Amphitheater	$250,000
BZ	Moscow Ohio River Stabilization, Phase III	$240,000

CA	Williamsburg Township Emergency Services Upgrades	$150,000
CB	Owensville Historical Society Museum	$132,000
CC	Williamsburg Community Park Trail Extension	$86,770
CD	VFW Roof Repairs Loveland Post 5354	$28,505
CE	VFW Roof Repairs New Richmond Post 6770	$20,894
CF	Boys and Girls Club of Clermont	$18,921
CG	Wilmington Runway Reopening and Improvements	$3,500,000
CH	Doan-Walnut-Short Street Water Main	$500,000
CI	Columbiana County Annex/Drug Task Force Building	$2,900,000
CJ	Utica Shale Academy Improvements	$2,500,000
CK	East Palestine Village Safety Complex	$1,000,000
CL	Hanover Township Fire and Emergency Medical Services Expansion Initiative	$250,000
CM	Lepper Restoration Project	$175,000
CN	City of Coshocton Fire Training Tower	$1,000,000
CO	Coshocton Skip’s Landing and Downtown Revitalization	$750,000
CP	City of Coshocton Roscoe Cemetery	$460,000

	Improvements	
CQ	City of Coshocton Pickleball Court Upgrades	$300,000
CR	City of Coshocton Water Plant Electrical Upgrades	$300,000
CS	City of Coshocton Town Hall Roof Project	$240,000
CT	City of Coshocton Emergency Generator Project	$200,000
CU	Coshocton County Library Masonry Project	$48,000
CV	Maplecrest Community Center	$500,000
CW	The Galion Depot Canopy Restoration Project	$200,000
CX	The New Washington Veteran’s Memorial Park Project	$34,460
CY	Cuyahoga County Northcoast Connector	$20,000,000
CZ	Bedrock Riverfront Development	$8,000,000
DA	Rock and Roll Hall of Fame Museum Expansion and Renovation Project	$7,000,000
DB	Cleveland Port Bulk Terminal Modernization	$5,000,000
DC	West Side Market in Cleveland	$2,400,000
DD	Cahoon Park	$2,000,000
DE	Cleveland Zoo Primate Forest	$2,000,000

DF	Irishtown Bend Park	$2,000,000
DG	Valor Acres Brecksville Veterans Affairs Hospital Site Redevelopment	$2,000,000
DH	Blue Abyss	$1,800,000
DI	Two Foundation Building Purchase and Renovation	$1,625,000
DJ	Park Synagogue	$1,500,000
DK	The Music Settlement – Gries House Redevelopment	$1,500,000
DL	Brook Park Community Center Restoration	$1,000,000
DM	Cleveland Women’s Soccer Stadium	$1,000,000
DN	Electric Building Renovation	$1,000,000
DO	Independence Selig Drive Emergency Access	$1,000,000
DP	Shaker Heights Doan Brook Park	$1,000,000
DQ	YMCA of Greater Cleveland – New Facility Construction	$1,000,000
DR	Argonaut Project - Advancing Aviation and Maritime Pipeline	$800,000
DS	Birthing Beautiful Communities Birth Center	$800,000
DT	Connecting the Circle	$800,000

DU	Glenville YMCA	$800,000
DV	Saint Edwards High School Sustainable Urban Agriculture	$800,000
DW	Cleveland Public Square Improvements	$750,000
DX	University Heights Municipal Sewer Project	$700,000
DY	University Hospitals Breast Center - Parma	$700,000
DZ	Cleveland Habitat Building Project	$507,500
EA	Cleveland Airport NEOFIX	$500,000
EB	Euclid Public Library Green Branch Improvements	$500,000
EC	Hospice of the Western Reserve Center for Community Engagement and Hospice Care	$500,000
ED	JumpStart Northern Ohio Operations	$500,000
EE	Ohio Aerospace Institute Sensitive Information Research Facility	$500,000
EF	Rocky River Fire Station Improvements	$500,000
EG	Saint Casimir Parish Improvements	$500,000
EH	Seven Hills Fire Department	$500,000
EI	Vocational Guidance Services Renovation Cleveland Facility	$500,000

EJ	YWCA of Greater Cleveland	$500,000
EK	Boys and Girls Club of Broadway in Cuyahoga County	$485,005
EL	Maltz Museum of Jewish Heritage	$480,000
EM	Richmond Heights Salt Bin	$450,000
EN	Magnolia Clubhouse	$400,000
EO	Middleburg Heights Central Park Phase 1	$400,000
EP	Cleveland Institute of Art - Interactive Media Lab	$365,000
EQ	Greenstone Lifeline Connection Improvements	$327,867
ER	Chagrin Valley Volunteer Fire Station	$300,000
ES	Berea City Hall and Police Station Upgrades	$250,000
ET	Jenning's Center for Older Adults	$250,000
EU	Journey Center for Safety and Healing/Domestic Violence Shelter	$200,000
EV	Lyndhurst Community Center Audio Visual Project	$200,000
EW	MetroHealth Emergency Department Refresh	$200,000
EX	Northeast Ohio Music Arts Development Hub	$200,000
EY	Olmsted Falls Visibility Project	$200,000

EZ	Achievement Centers for Children Westlake facility	$100,000
FA	~~Camp Cheerful Reimagined~~Achievement Centers for Children Camp Cheerful facility	~~$175,000~~ $75,000
FB	VFW Roof Repairs Solon Post 1863	$88,787
FC	VFW Roof Repairs Parma Post 1974	$28,633
FD	VFW Roof Repairs Cleveland Post 2533	$17,208
FE	Western Ohio Regional Fire Training Facility	$750,000
FF	Eldora Speedway Public Safety Upgrades	$400,000
FG	Historic Bear's Mill Infrastructure Restoration	$275,000
FH	The Darke County Fish and Game Association	$120,000
FI	Ney/Washington Township Fire Department Building	$300,000
FJ	Veterans Memorial Park at Latty's Grove Rehabilitation Project	$200,000
FK	Little Brown Jug Grandstand Renovation	$2,500,000
FL	Sunbury Ohio-to-Erie Trail Expansion	$1,250,000
FM	Boardman Arts Park Improvements Whimsy Venue	$1,000,000
FN	Stockhands Horses for Healing, Capital	$908,000

	Improvement Project	
FO	Dempsey Wildlife and Education Renovation	$600,000
FP	Delaware County Bicentennial Barn Renovation	$500,000
FQ	Powell Adventure Park Expansion	$480,000
FR	"Smuirfield" Golf Project	$225,000
FS	Ohio Fallen Heroes Memorial	$70,000
FT	VFW Roof Repairs Sunbury Post 8736	$58,440
FU	Worenstaff Memorial Public Library Renovation	$34,000
FV	The Landing in Erie County	$3,000,000
FW	Battery Park Coastal Improvements	$1,000,000
FX	NW Ohio Water Quality Improvements/Cold Creek Foundation	$800,000
FY	Camp Timberlane Infrastructure Improvements	$600,000
FZ	Kelley's Island East Lakeshore Shoreline Protection	$400,000
GA	Erie County Fairgrounds Infrastructure Improvements	$250,000
GB	Erie County Jail Surveillance Upgrades	$200,000
GC	Huron Boat Basin and Amphitheater Capital Improvement Project	$200,000

GD	Sawmill Creek Wastewater Treatment Plant Expansion	$200,000
GE	Violet Township Event Center	$2,100,000
GF	Gateway Mixed Use District	$2,000,000
GG	Government Services Building Acquisition and Renovation	$2,000,000
GH	Wendel Pool Dehumidification System Replacement	$550,000
GI	Walnut Township Flood Mitigation	$500,000
GJ	Pickerington Covered Bridge Rehabilitation	$350,000
GK	Pickerington Connects	$234,410
GL	Elmwood Playground	$225,000
GM	Expanding Horizons – Meals on Wheels Senior Services Center	$200,000
GN	Historic Lancaster Bell and Clock Tower	$150,000
GO	Sycamore Creek Park Pond Restoration	$125,000
GP	Wagnalls Memorial Window Project	$50,000
GQ	American Legion Post 283 Improvements	$20,000
GR	Rushville Union Lions Club Accessible Parking	$5,500
GS	Jeffersonville Rattlesnake Water System	$1,000,000

	Improvements	
GT	Wayne Township Firehouse Community Shelter	$175,000
GU	The Ohio Center for Advanced Technologies	$20,000,000
GV	Columbus Symphony Orchestra – Music for All	$18,500,000
GW	Downtown Columbus Capital Line	$10,000,000
GX	Heritage Trail Expansion	$8,000,000
GY	John Glenn International Airport Improvements	$7,500,000
GZ	OP Chaney Grain Elevator Restoration	$2,800,000
HA	Downtown Security Command Center	$1,500,000
HB	Unverferth House Revitalization and Expansion Campaign	$1,500,000
HC	Historic Dublin Riverfront Revitalization	$1,230,000
HD	Heartland Music Incubator	$1,000,000
HE	Norwich Township Fire Department Station 84	$1,000,000
HF	Westland Mall Renovations	$1,000,000
HG	Hilliard First Responders Park	$800,500
HH	Green Lawn Cemetery Chapel	$750,000
HI	Heinzerling Facility Improvements	$750,000
HJ	Whitehall Police Department Emergency	$605,220

	Facility	
HK	Knoll View Place	$600,000
HL	Tolles Cybersecurity Lab Renovation	$600,000
HM	Edison Welding Institute Renovations	$500,000
HN	Elevate Northland	$500,000
HO	LifeTown Kindness Center	$500,000
HP	National Center for Urban Solutions Facility	$500,000
HQ	Scioto Rise Place	$500,000
HR	Dublin Brand Road Pedestrian Tunnel Flood Mitigation	$468,000
HS	OZEM Gardner House Rehabilitation	$375,000
HT	Somali Community Link Center	$350,000
HU	The Refuge	$250,000
HV	Grandview Heights Fire EMS Police Facility	$200,000
HW	Grandview Heights McKinley Field Park	$200,000
HX	Tawnya Salyer Memorial Statue	$200,000
HY	Columbus Urban League Career Connect Hub	$150,000
HZ	Boys and Girls Club of J. Ashburn	$138,585
IA	VFW Roof Repairs Reynoldsburg Post 9473	$32,695

IB	Building the Future of 4-H Camp Palmer	$1,825,000
IC	Community Event and Recreational Facility Renovation in Wauseon	$500,000
ID	Fulton County Fairgrounds Arts and Craft Building	$80,000
IE	Gallia County Council on Aging New Facility	$2,500,000
IF	Reservoir Enhancement Project	$2,250,000
IG	Gallia County Sheriff Office Renovation	$225,000
IH	Hambden Fire Station Project	$2,000,000
II	Montville Fire Station Construction	$1,250,000
IJ	Chardon Fire Department Equipment Project	$1,000,000
IK	Burton Berkshire Local Schools Career Pathways Program	$915,037
IL	Geauga County Fair	$500,000
IM	Russell Township Community Building	$370,905
IN	Chester Township Police Department Building Renovation	$348,875
IO	Chardon Memorial Stadium Restroom and Concession Project	$250,000
IP	Geauga County Safety Center Parking Lot	$250,000

IQ	Salt Dome Structural Repairs	$155,000
IR	St. Mary School Playground Enhancements	$4,000
IS	Cedarville Opera House	$12,000,000
IT	Clifton Union School Improvements	$3,900,000
IU	Future Development of Wright-Patterson	$3,500,000
IV	Clifton Opera House	$1,900,000
IW	Skyway SCIF Center	$1,000,000
IX	Spring House Park: Phase One	$1,000,000
IY	WSU: Archive Facility Upgrades	$500,000
IZ	OhioMeansJobs Greene County Improving Accessibility Project	$175,000
JA	Ohio Veterans' Children's Home Expansion and Upgrade, Phase 1	$150,000
JB	Cambridge YMCA	$3,000,000
JC	Route 40 East Sewer Extension	$1,000,000
JD	Cambridge Fire Department Renovations	$560,000
JE	Old Washington Community VFD Station	$250,000
JF	Hamilton County Convention Center District Development	$46,000,000

JG	University of Cincinnati Health	$16,750,000
JH	Xavier University College of Osteopathic Medicine	$9,750,000
JI	Riverbend 2.0	$8,000,000
JJ	Blue Line Foundation HQ and Regional Training Center	$1,000,000
JK	605 Plum Convention Center Garage Renovation	$945,771
JL	Boys and Girls Club of Taft	$300,978
JM	Boys and Girls Club of East Hamilton	$194,722
JN	Boys and Girls Club of Sheakley	$58,529
JO	Findlay YMCA	$1,250,000
JP	Hancock County Fair	$500,000
JQ	Hancock County Park District	$250,000
JR	Owens State Community College CDL Facilities	$250,000
JS	Ada War Memorial Park	$500,000
JT	Hardin County Fair	$500,000
JU	Kenton Fire Department	$500,000
JV	Ohio Northern University HealthWise Mobile Health Clinic	$500,000

JW	Pump House Funding – Rodney Hensel	$200,000
JX	Hardin County Veterans Memorial Park District	$50,000
JY	Alger Baseball Field	$40,000
JZ	Harrison County Fairground Replacement and Enhancement	$720,000
KA	Regional Safety Center at Tappan Lake	$650,000
KB	Jewett Fire and Emergency Equipment Storage Building	$325,000
KC	Village of Bowerston VFD	$205,000
KD	Village of Bowerston Maintenance Building	$100,000
KE	Napoleon Public Library Improvements	$1,000,000
KF	The Henry County Community Event Center Office Addition	$1,000,000
KG	Corn City Regional Fire District New Fire Station	$500,000
KH	Napoleon Water Tower Upgrades	$135,000
KI	Core Networking Equipment at The Center for Child and Family Advocacy (CCFA) in Henry County	$72,000
KJ	Malinta Community Historical Society Site Project	$45,000

KK	Highland County Engineer Truck Barn	$1,000,000
KL	Camp Wyandot Historic Camper Cabin Project	$50,000
KM	Union Furnace / Starr Township Improvements	$35,000
KN	Agricultural Society Millersburg Expo	$750,000
KO	Safe Harbor Ohio	$500,000
KP	Winesburg Park Improvements	$250,000
KQ	West Holmes Local Schools Robotics Program	$22,000
KR	Norwalk Theater Restoration	$2,000,000
KS	Norwalk Public Library Rehab	$400,000
KT	Feichtner Memorial Building Improvements	$250,000
KU	Huron County Transfer Station Scale Replacement	$202,000
KV	Jackson County Memorial Building Renovation	$2,500,000
KW	City of Jackson Park and Trail Revitalization	$1,000,000
KX	Jackson County Courthouse Building and Grounds Renovation	$600,000
KY	Blamer Park Renovation	$392,038
KZ	Wellston Food Pantry Turn-Key Renovation	$200,000
LA	Wellston Fire Department Training Academy	$175,000

LB	Jefferson County Agricultural Society Small Animal Barn	$35,000
LC	Mount Vernon Police Station	$2,000,000
LD	Fredericktown Water Infrastructure Improvements	$750,000
LE	Family Fun Grounds in Knox County	$125,000
LF	Willoughby Osborne Park Shoreline Protection	$2,000,000
LG	Uptown Mentor Revitalization	$1,500,000
LH	ISTEM Painesville Township Haden Facility and Crowns Project	$1,000,000
LI	Mentor Fire Station	$1,000,000
LJ	University Hospitals TriPoint Breast Center - Painesville	$938,750
LK	Concord Township Waterline Extension Project	$500,000
LL	Lake Erie College Center for Health Sciences	$500,000
LM	Lake Metro Parks Lakefront Trail	$500,000
LN	Kirtland Public Library Roof Project	$340,625
LO	Mentor on the Lake – Lake Overlook	$300,000
LP	Rabbit Run Theater Improvements	$100,000
LQ	VFW Roof Repairs Mentor Post 9295	$35,478

LR	Resources for Restoring Lives and Providing Safety and Security	$15,328
LS	Wayne National Forest Welcome Center	$5,000,000
LT	Coal Grove Village Riverfront Park	$1,250,000
LU	Lawrence County School Communications	$750,000
LV	Necco Center Improvements	$375,000
LW	Boys and Girls Club of Portsmouth	$100,000
LX	Buckeye Lake North Shore Park and Pier	$8,500,000
LY	Memorial Health Systems Education and Event Center	$3,000,000
LZ	Johnstown - Mink Street Water Infrastructure	$500,000
MA	Newark Towne Center Project	$1,854,000
MB	Buckeye Valley Family YMCA Pataskala Childcare Center	$200,000
MC	Mary Ann Township Fire Department	$66,000
MD	Hanover Hains Hill Drive Drainage Improvements	$52,000
ME	Junior Achievement - Regional Satellite Learning Center	$50,000
MF	Boys and Girls Club of Newark	$46,195

MG	Indian Lake Advocacy Group	$5,000,000
MH	Logan County Sewer District Flat Branch Upgrades	$1,500,000
MI	Bellefontaine Calvary Christian School	$250,000
MJ	Indian Lake Pickleball	$150,000
MK	Lorain County Community College Desich Entrepreneurship Center 3rd Floor Microelectronics Training Hub	$2,500,000
ML	Lorain County Fairs	$2,500,000
MM	Boys and Girls Club of Elyria South	$1,000,000
MN	Lorain County PACE Site Modifications	$1,000,000
MO	The Nord Center Capital Improvement Project	$1,000,000
MP	French Creek Sports Complex	$925,000
MQ	Lorain County Justice Center	$750,000
MR	North Ridgeville Cypress Avenue Project	$700,000
MS	Sheffield Lake Field House Rec Complex	$600,000
MT	Black River Landing Amphitheater	$500,000
MU	Haven Center Emergency Shelter / Neighborhood Alliance	$500,000
MV	Vocational Guidance Services (VGS) Project -	$500,000

	Lorain	
MW	Lorain County Health and Dental Facility	$375,000
MX	Elyria Public Library West River Branch	$300,000
MY	Lorain Hispanic Veterans Memorial	$300,000
MZ	Lorain County Kennel Project	$250,000
NA	El Centro Facility Improvements	$200,000
NB	Good Knights Bed Building Center	$150,000
NC	Sheffield Village Colorado Avenue Side Path	$150,000
ND	Carlisle Township Hall Project	$100,000
NE	VFW Roof Repairs Wellington Post 6941	$12,276
NF	Lucas County Seawall and River Edge Reconstruction Project	$3,000,000
NG	Toledo Innovation Center	$3,000,000
NH	Inclusive Multigenerational Community and Recreation Center (IMCRC)	$2,900,000
NI	Virginia Stranahan Trail and Senior Affordable Housing/Senior Center Development	$2,700,000
NJ	Eugene F. Kranz Toledo Express Airport Terminal Renovation Project	$2,000,000
NK	Toledo YWCA Domestic Shelter Project	$2,000,000

NL	Toledo Zoo Reptile House	$1,740,000
NM	Toledo Fire and Rescue Department Facility Repairs	$1,600,000
NN	Ottawa Park Revitalization Phase 1	$950,000
NO	Imagination Station; Toledo Science Center World of Discovery Exhibit	$750,000
NP	Homer Hanham Boys and Girls Club Renovation	$650,000
NQ	Toledo Seagate Food Bank	$650,000
NR	Pre-Medical and Health Science Academy at Mercy College	$500,000
NS	Toledo School for the Performing Arts Replacement Windows	$500,000
NT	Sylvania Township Safety Training and Grounds Improvement	$485,000
NU	Toledo Safe Haven Ronald McDonald Facility	$300,000
NV	Whitney Manor	$300,000
NW	Toledo Hensville Entertainment District	$250,000
NX	Ottawa Hills Walk Path Project	$175,000
NY	Glass City Mural Wall Lighting (Toledo)	$100,000
NZ	Lucas County Sheriff Substation Renovation	$100,000

OA	Toledo Broadway Commercial Redevelopment Project	$100,000
OB	Madison County Airport Improvements	$35,938
OC	Animal Charity of Ohio Infrastructure Expansion	$1,500,000
OD	Community Learning Center	$1,000,000
OE	West Branch Regional Community Education and Wellness Training Center in Mahoning County	$875,000
OF	Mahoning Valley Historical Society Expansion and Improvement	$750,000
OG	Campbell Access and Safety Project	$660,000
OH	Mahoning County Veterans Center	$650,000
OI	Salem Airpark Improvements	$600,000
OJ	Youngstown Area Jewish Federation Building Expansion	$501,389
OK	Mahoning Valley Regional Multi-Jurisdictional Infrastructure Initiative	$450,000
OL	Boys and Girls Club of Youngstown	$300,000
OM	Youngstown Playhouse Roof	$238,000
ON	Village of Poland	$185,000
OO	Boys and Girls Club of Oak Hill	$159,131

OP	City of Struthers Mauthe Park Splash Pad	$103,150
OQ	Rich Center for Autism Building for Tomorrow Phase 2	$100,000
OR	OCCHA Renovado Capital Campaign	$93,500
OS	Canfield Police Department Drone Program	$60,000
OT	War Vet Museum Facility and Program Improvement Project	$60,000
OU	Austintown 9-11 Memorial Park	$50,000
OV	VFW Roof Repairs Ellsworth Post 9571	$14,480
OW	Marion Harding Performing Arts Center	$347,000
OX	Magnetic Springs Community Park	$153,000
OY	Marion Soldiers and Sailors Memorial Chapel	$450,000
OZ	George W. King Mansion – Etowah	$300,000
PA	Boys and Girls Club of Oak Street	$277,170
PB	Terradise Nature Center Interpretive Center	$200,000
PC	Women’s History Resource Center Phase II	$185,000
PD	City of Wadsworth Brickyard Athletic Complex and Fixler Reservation	$2,500,000
PE	Lake Medina	$1,500,000

PF	Akron Childrens Medina Health Center	$1,400,000
PG	Medina County Career Center Modular Fire Training Tower	$1,000,000
PH	Oenslager Nature Center	$500,000
PI	City of Medina Multi-Use Uptown Loop Phase 1	$396,000
PJ	Medina County Radio System – Seville Tower	$450,000
PK	Medina County Sheriff Office Jail Safety Enhancement	$200,000
PL	Equine Assisted Mental Health Community Campus	$200,000
PM	Majestic Equine Connections	$200,000
PN	Main Street Medina Facade Improvement	$150,000
PO	Medina County Achievement Center Renovation and Innovative Vocational Training Building	$100,000
PP	Serenite Restaurant and Culinary Institute Roof/Gutter Repair	$65,000
PQ	Main Street Medina South Town Gateway	$62,000
PR	VFW Roof Repairs Medina Post 5137	$60,898
PS	Homer Township Tornado Siren Project	$36,834
PT	Chippewa Lake Area Emergency Siren	$35,000

PU	Ohio University Airport Improvements	$2,500,000
PV	Meigs County Transportation Hub	$1,500,000
PW	Racine Entertainment District	$1,500,000
PX	1872 Hall Complex	$250,000
PY	Meigs County Fair	$250,000
PZ	Fort Recovery Water Tower	$600,000
QA	Troy Great Miami River Recreation Connectivity Project	$2,000,000
QB	Troy-Miami County Public Library Improvements	$500,000
QC	Bethel Township VFD Improvements	$400,000
QD	Graysville and Community VFD Improvements	$250,000
QE	Bethel Community Center Improvements	$183,000
QF	Woodsfield Government and Community Center	$100,000
QG	Midway Community and Senior Citizens	$70,000
QH	Laings Community Center	$23,000
QI	VFW Roof Repairs Sardis Post 9930	$19,836
QJ	Miami Chapel Inspire Zone Youth Workforce Development Center – Boys & Girls Club	$3,000,000
QK	Dayton Aviation Heritage Site (Wright	$2,000,000

	Factory)	
QL	Dayton International Airport Concourse B	$2,000,000
QM	Future Development of Wright-Patterson	$1,500,000
QN	Healthy Family Market / Dayton Children's Pediatric Center	$1,500,000
QO	Tri-Cities North Regional Wastewater Authority	$1,500,000
QP	Kettering Business Park	$1,250,000
QQ	West Carrollton River District and Whitewater Park	$500,000
QR	Countryside Park Revitalization	$1,000,000
QS	Ronald McDonald House of Dayton	$1,000,000
QT	Schuster Center	$1,000,000
QU	Union Ring Road Completion Project - Phase II	$1,000,000
QV	Uptown Centerville Connectivity and Development Improvements	$1,000,000
QW	Harrison Township Police Headquarters Renovation	$950,000
QX	Saint Vincent de Paul Community Donation Intake Facility	$800,000
QY	Saint Vincent de Paul Social Services	$500,000

	Emergency Shelter for Men	
QZ	Homefull Housing, Food and Jobs Center	$750,000
RA	Jefferson Township Community Improvements	$600,000
RB	BOLT Innovation Center	$500,000
RC	Centerville Schools Safety Access	$500,000
RD	Dayton Dream Center Transitional Housing	$500,000
RE	East End Whole Family Services Hub Facility Expansion and Renovation in Dayton	$500,000
RF	Union Ring Road Completion Project - Phase III	$500,000
RG	Robinette Park	$400,000
RH	Homefull's Healthy Start Child Care & Early Learning Center West Dayton	$350,000
RI	Dayton Airshow	$300,000
RJ	Germantown Covered Bridge	$275,000
RK	Dayton Clothes that Work! Facility Improvements	$250,000
RL	Flyghtwood Sports Life and Leadership Campus	$250,000
RM	Grant Park Accessibility Improvements	$250,000
RN	K-12 Gallery and TEJAS Acquisition Project	$250,000

RO	Miami Township Public Works	$250,000
RP	Old North Dayton Park Expansion Project	$250,000
RQ	Catholic Social Services Supervised Visitation Center	$200,000
RR	Dayton Alvis, Inc.	$195,149
RS	Boys and Girls Club of Dayton	$154,851
RT	Preservation of Dayton Woman's Club Historic Mansion	$100,000
RU	West Memory Gardens Flood Mitigation Project	$75,000
RV	German Township Channel Maintenance	$60,000
RW	Miamisburg Historical Society Improvements	$40,000
RX	Pennsville Volunteer Fire Department – New Building Construction	$1,500,000
RY	Historic Preservation, Job Creation, and Healthcare Expansion at the Stanbery Building (McConnelsville)	$500,000
RZ	Malta/McConnelsville Equipment Project	$325,000
SA	Chesterhill VFD Station	$250,000
SB	Morgan County Emergency Communications Center	$250,000
SC	Morgan County Fair	$250,000

SD	Reinersville Volunteer Fire Department	$50,000
SE	Flying Horse Farms Renovation and Updates to Facilities	$350,000
SF	Morrow County Engineers Facility	$250,000
SG	Morrow County Health Department Renovations	$250,000
SH	Water Filter Installation for Legacy Phosphorus Fields	$500,000
SI	The Wilds Giraffe Barn and Innovative Guest Lodging	$2,500,000
SJ	Avondale Youth Center HVAC Upgrade	$450,000
SK	The Tribe Athletic Complex Track	$1,000,000
SL	Ottawa County Workforce Hub and Center for Career Advancement	$1,250,000
SM	Skills Academy in Ottawa County	$250,000
SN	Ottawa County Fairgrounds Upgrades	$200,000
SO	Put-In-Bay Downtown Promenade Renovation	$200,000
SP	Genoa Civic Theatre Improvements	$100,000
SQ	Paulding County Agricultural Society Racetrack Lighting Improvement	$41,000
SR	Antwerp Rotary Basketball Court	$40,000

SS	Perry County Community Access and Workforce Training	$500,000
ST	Reading Township Volunteer Fire Department	$1,250,000
SU	Thornville AMVETS 51	$80,000
SV	South Bloomfield Corridor Improvements	$1,500,000
SW	Ohio Christian University for Science	$500,000
SX	Pickaway County Library	$250,000
SY	Memorial Hall Window Replacement Project	$200,000
SZ	Pike Emergency Operations Backup Power Project	$750,000
TA	Ravenna Health Center	$1,500,000
TB	Serenity House Residential Facility	$700,000
TC	Happy Trails Farm Animal Sanctuary Welcome Center	$500,000
TD	Kent Safety Town	$250,000
TE	Shalersville Park	$225,000
TF	Freedom Township Historical Society Historical Museum	$105,000
TG	Buchert Park Improvements	$51,000
TH	Portage County Children’s Advantage HVAC	$40,000

TI	Windham Historical Society	$27,950
TJ	Preble County Fairgrounds Stall Barns	$700,000
TK	Preble Gratis Well Reconstruction	$50,000
TL	Fort Jennings Park Pedestrian Bridge and Park Improvements	$350,000
TM	The Ottoville Park Community Wellness and Recreation Enhancement Project	$213,000
TN	Womens Policy and Resource Center	$100,000
TO	Buckeye Park Improvements	$40,000
TP	Mansfield Christian School Improvements	$1,500,000
TQ	Avita Comprehensive Cancer Center	$1,150,000
TR	Plymouth Fire Department Building Replacement	$600,000
TS	Mansfield Theater "Road to 100" Renovation	$500,000
TT	YMCA-North Central Ohio Sports Complex	$500,000
TU	Main Street Plaza Improvement Project	$250,000
TV	Richland County Agricultural Society	$100,000
TW	VFW Roof Repairs Mansfield Post 3494	$27,964
TX	Ohio Genealogical Society Archives Security	$10,000
TY	Hopewell Regional Visitor Center	$5,000,000

TZ	Union Township Fire Department Project	$175,000
UA	Fremont Downtown Revitalization	$1,350,000
UB	Hayes Presidential Library Improvements	$300,000
UC	Fremont Water Access Emergency Response	$150,000
UD	Shawnee State University College of Health and Human Services	$5,000,000
UE	Appalachian Youth Behavioral Health Services Expansion	$2,000,000
UF	Scioto County Safety Operations Center	$696,000
UG	Scioto County Fairgrounds	$600,000
UH	Green Township Garage	$500,000
UI	Installer Technician Registered Apprenticeship in Scioto County	$323,150
UJ	Portsmouth Courtroom Renovations	$240,000
UK	Bloom-Vernon Local Schools Lighting	$51,600
UL	Seneca County Agricultural Center	$370,000
UM	Fostoria Learning Center Security	$352,000
UN	Seneca County Museum Interior Revitalization	$190,000
UO	Bettsville Emergency Medical Services Renovation	$150,000

UP	Attica-Venice Township Joint Cemetery Mausoleum	$93,742
UQ	Court Street Streetscape Project	$50,000
UR	Ritz Theatre Marquee Renovation	$30,000
US	Fort Loramie Industrial Park	$724,000
UT	Midwest Regional ESC Resilient Heights Improvements	$600,000
UU	Shelby County Community Workforce Training Center	$500,000
UV	Boys and Girls Club of Massillon	$193,904
UW	VFW Roof Repairs Louisville Post 7490	$42,970
UX	Hall of Fame Village	$9,763,126
UY	Pro Football Hall of Fame Modernization	$7,000,000
UZ	Stark County Juvenile Detention System Demolition	$64,200
VA	Cascade Plaza	$5,000,000
VB	New Franklin Sewer Project	$3,800,000
VC	Akron-Canton Airport West Side Development for Aeronautic Activity	$3,200,000
VD	Cuyahoga Falls Regional Fire Training Complex	$3,000,000

VE	Akron Art Museum – Center for Digital Discovery	$2,000,000
VF	Akron Zoo Veterinary Hospital	$1,750,000
VG	Akron Community Health Center Addiction One Campus Expansion	$1,250,000
VH	Barberton City Hall and Justice Center	$1,000,000
VI	Summit County Mobile Medical Project	$1,000,000
VJ	Boston Heights Safety Center	$986,831
VK	Middle School Trades Education Center in Summit County	$750,000
VL	Hudson Inclusive Playground	$680,000
VM	Summit County Fairgrounds New Agriculture Center	$600,000
VN	Macedonia Service Center	$500,000
VO	Child Guidance and Family Solutions – Multi-Campus	$450,000
VP	Boys and Girls Club - Steve Wise	$440,913
VQ	Akron Urban League Building Improvements	$400,000
VR	Legacy Building Project Improvements	$400,000
VS	Bath North Fork Preserve Improvements	$170,000

VT	Copley Road Trail East	$150,000
VU	G.A.R. Hall Rehabilitation	$150,000
VV	Stark State Oil and Natural Gas Job Training Equipment	$100,000
VW	Stow First Responders Memorial	$95,863
VX	Special Education Cornerstone Community School	$76,393
VY	Boston Township Hall ADA Upgrades	$50,000
VZ	Cortland Safety Service Complex / Training Facility	$2,150,000
WA	West Warren Industrial Park Traffic and Fire Suppression Improvements	$1,500,000
WB	Holy Trinity Orthodox Christian Academy and Preschool	$1,000,000
WC	Eastwood Field Renovations	$500,000
WD	Trumbull County Fairgrounds Grandstand Renovation	$500,000
WE	Cortland’s Outdoor Education & Event Space	$350,000
WF	Bloomfield Regional Emergency Medical Services Renovation Project	$345,000
WG	Mosquito Lake State Park Water Improvements	$330,350

WH	Camp Sugarbush Infrastructure Improvements	$300,000
WI	John F. Kennedy Renovation Project	$300,000
WJ	Hubbard Outpost Sanitary Sewer Project	$175,000
WK	Liberty Township Fencing Project	$100,000
WL	Victory Christian School Renovation	$100,000
WM	Tuscarawas County Facilities Investments in Health, Safety, and Election Security	$2,500,000
WN	Tuscarawas County Engineer Building	$1,350,000
WO	Cleveland Clinic Union Hospital Cancer Center	$1,000,000
WP	Fire, EMT, Law Enforcement Burn Building	$500,000
WQ	Norma Johnson Center Improvements (Red Barn and Brandywine)	$250,000
WR	Dover Public Library Roof Replacement Project	$85,731
WS	Transportation Research Center, Inc. Impact Lab Upgrades	$24,000,000
WT	Richwood Pickleball	$218,000
WU	Leesburg Township Walking Trail and Playground Project	$162,545
WV	The Village of Richwood Fairgrounds	$49,849
WW	Northwest State Community College Van Wert	$1,000,000

	Campus Renovation	
WX	Van Wert Regional Airport Runway Project	$600,000
WY	VFW Roof Repairs Van Wert Post 5803	$41,754
WZ	Middle Point Memorial Park	$25,000
XA	Moser Park Concession Stand Replacement	$19,860
XB	Wilkesville Township Outdoor Warning Siren	$35,000
XC	Cincinnati Open Tennis Tournament	$27,500,000
XD	Warren County Ion Exchange Project	$200,000
XE	Waynesville and Maineville Girl Scout Camp Improvements	$200,000
XF	VFW Roof Repairs Mason Post 9622	$9,969
XG	Mid Ohio Valley Aquatic Center	$750,000
XH	Decatur Township Building Construction	$350,000
XI	Boys and Girls Club of Marietta	$213,909
XJ	Marietta Saint Mary of the Assumption Roof Project	$150,000
XK	Betsy Mills Drainage Project	$79,000
XL	Marietta College Womens Softball Complex	$50,000
XM	VFW Roof Repairs New Matamoras Post 6387	$13,740

XN	Shreve Wastewater Treatment Plant System Improvements	$1,750,000
XO	Wooster Community Hospital Improvements	$1,000,000
XP	Wayne County Agricultural Society, Inc.	$415,000
XQ	Wayne County Airport Hangar Construction Project	$350,000
XR	Wayne County Emergency Vehicle Drivers Training Course	$300,000
XS	Boys and Girls Club of Orrville	$280,318
XT	Boys and Girls Club of Edgewood	$186,771
XU	Foodsphere Commercial Kitchen/Food Marketplace	$100,000
XV	Edgerton Community Center	$425,000
XW	Installation of Elevator to North Annex Building in Williams County	$187,076
XX	Wabash Cannonball Trail: Design Engineering	$153,500
XY	Wood County Engineer Garage and Maintenance Facility (Bowling Green)	$1,000,000
XZ	Wood County Educational Service Center	$750,000
YA	Positive Community Connections Center Project (Bowling Green)	$600,000

YB	Wood County Committee on Aging	$500,000
YC	City of Perrysburg	$200,000
YD	North Baltimore Public Library Emergency Repairs	$100,000
YE	Wood County Public Library Heating Project	$100,000
YF	Upper Sandusky Midway Industrial Park	$400,000
YG	VFW Roof Repairs Carey Post 3759	$20,712

Sec. 221.10.

1	2	3
A	MHA DEPARTMENT OF MENTAL HEALTH AND ADDICTION SERVICES	
B	Mental Health Facilities Improvement Fund (Fund 7033)	
C	C58001 Community Assistance Projects	$25,000,000
D	C58007 Infrastructure Renovations	$95,000,000
E	C58048 Community Resiliency Projects	$3,500,000
F	C58050 Community Support	~~$20,481,364~~ $20,231,364
G	C58051 Dayton Behavioral Health Hospital	$10,000,000
H	Mental Health Facilities Improvement Fund (Fund 7033) Total	~~$153,981,364~~ $153,731,364

I	TOTAL ALL FUNDS	~~$153,981,364~~
		$153,731,364

Sec. 221.15. COMMUNITY SUPPORT

The foregoing appropriation item C58050, Community Support, shall be used to support the projects listed in this section.

	1	2
A	Cleveland Christian Home - Child Wellness Campus	$1,500,000
B	Boys & Girls Club of Greater Cincinnati	$1,400,000
C	Lindner Center	$1,000,000
D	The Buckeye Ranch	$1,000,000
E	Bellefaire Child and Youth Services Center	$750,000
F	LADD Forever Home	$720,000
G	Best Point West Cincinnati Early Childhood and Mental Health Center Construction	$650,000
H	St. Vincent de Paul Child and Family Advocacy Center	$600,000
I	Clark County Family Justice Center	$500,000
J	Horses on the Hill	$500,000
K	Netcare Facility Improvements	$500,000
L	New Main Office for Community Counseling Center of	$500,000

	Ashtabula County	
M	Ravenwood Health Renovation	$500,000
N	Toledo YWCA Domestic Shelter Project	$500,000
O	Tri-County Response Center Project	$500,000
P	Vista Village	$500,000
Q	The Crossroads Center New Recovery Treatment Center	$430,000
R	Applewood Centers Inc.	$425,000
S	Harcum House	$400,000
T	Maryhaven Residential Treatment Facility Improvements	$400,000
U	May Dugan Center Renovation	$400,000
V	YWCA of Greater Cincinnati Domestic Violence Shelter	$400,000
W	Integrated Community Solutions Community Center	$350,000
X	Shelby Health & Wellness Renovation Project	$350,000
Y	Journey Center for Safety and Healing	$300,000
Z	Alliance Area Domestic Violence Shelter	$250,000
AA	Alliance YWCA Headquarters Improvements	$250,000
AB	~~Ashtabula County Transitional Housing for Homeless Youth~~	~~$250,000~~
AC	CommQuest Reception Project	$250,000

AD	Lower Lights Christian Health Center	$250,000
AE	Paint Creek Youth Center - Multipurpose Community Building	$250,000
AF	St. Vincent Behavioral Health Project	$250,000
AG	The Refuge - New Building	$250,000
AH	Tobacco Treatment Center of Ohio	$250,000
AI	Wayfinders Ohio Emergency Homeless Shelter	$250,000
AJ	Addiction Services Council Facility Expansion	$230,000
AK	Richland County Shelter Renovation Project	$217,235
AL	Cincinnati Children's Hospital Youth Mental Health Facility	$210,000
AM	Child Guidance & Family Solutions (CGFS) - Akron Project	$200,000
AN	Child Guidance & Family Solutions (CGFS) - Stow Buildout	$200,000
AO	Hancock County ADAMH Board	$200,000
AP	Sanctuary Night - Expanding to Meet the Need	$200,000
AQ	Canton Domestic Violence Shelter	$175,000
AR	OhioGuidestone Youth and Family Resiliency Center	$150,000
AS	Lorain County Safe Harbor	$115,000

AT	Foundations Community Childcare, Inc. (FCC)	$101,129
AU	Shelby Mercy Mission House Renovations	$101,000
AV	Beyond the Walls	$100,000
AW	Blue Line Foundation HQ & Regional Training Center	$100,000
AX	Haven Home Renovations	$100,000
AY	Livingston Avenue Community New Direction Project	$100,000
AZ	Mansfield Domestic Violence Shelter Child Advocacy Center Renovation	$100,000
BA	The Cocoon Project for Survivors of Domestic and Sexual Violence	$100,000
BB	Toledo Lutheran Social Services Expansion Project	$100,000
BC	Muskingum Behavioral Health Improvements	$57,000
BD	Veterans Resource Center Project	$50,000

The Department of Behavioral Health shall distribute the foregoing earmark to Vista Village notwithstanding sections 153.06 and 153.07 of the Revised Code.

Sec. 229.10.

1	2	3
A	DRC DEPARTMENT OF REHABILITATION AND CORRECTION	
B	Adult Correctional Building Fund (Fund 7027)	

C	C50100	Local Jails	$50,000,000
D	C50101	Community-Based Correctional Facilities	$8,993,223
E	C50136	General Building Renovation	$255,140,000
F	C501HN	Morgan County Jail Improvements	$300,000
G	C501HP	Ashtabula County Public Safety Center Security Upgrades	$250,000
H		Adult Correctional Building Fund (Fund 7027) Total	~~$314,433,223~~ $314,683,223
I		TOTAL ALL FUNDS	~~$314,433,223~~ $314,683,223

Sec. 373.15. The foregoing appropriation item C725E2, Local Parks, Recreation, and Conservation Projects, shall be equal to the amount of all unreleased local parks projects and allowable administrative costs specified in this section, unless amounts are released prior to June 30, 2024.

Of the foregoing appropriation item C725E2, Local Parks, Recreation, and Conservation Projects, an amount equal to two per cent of the projects listed may be used by the Department of Natural Resources for the administration of local projects.

The amount reappropriated for the foregoing appropriation item C725E2, Local Parks, Recreation, and Conservation Projects, earmarked for Mandel Jewish Community Center Preston's H.O.P.E. Playground, is the unencumbered balance as of June 30, 2024, in appropriation item C26086, Mandel Jewish Community Center.

The amount reappropriated for the foregoing appropriation item C725E2, Local Parks, Recreation, and Conservation Projects, earmarked for Geller Park Pickleball Court Complex, is the unencumbered balance as of June 30, 2024, in appropriation item C315GR, Heath Port Authority Primary Standards Lab, minus $41,000.

The amount reappropriated for the foregoing appropriation item C725E2, Local Parks, Recreation, and Conservation Projects, earmarked for Lake Erie Council - Boys Scouts of America Beaumont Scout Camp, is the unencumbered balance as of June 30, 2024, in appropriation item C38335, Lake Erie Council - Boys Scouts of America Beaumont Scout Camp.

The amount reappropriated for the foregoing appropriation item C725E2, Local Parks, Recreation, and Conservation Projects, earmarked for Lima Simmons Field Sports Complex, is the unencumbered balance as of June 30, 2024, in appropriation item C38124, Allen County Airport Communications.

The amount reappropriated for the foregoing appropriation item C725E2, Local Parks, Recreation, and Conservation Projects, earmarked for Beverly Island Park Bridge and Mid-Ohio Aquatic Center, is the unencumbered balance as of June 30, 2024, in appropriation item C230FM, Cultural and Sports Facilities Projects, earmarked for the Carnes Center.

The amount reappropriated for the foregoing appropriation item C725E2, Local Parks, Recreation, and Conservation Projects, earmarked for Rootstown TWP Community Park Improvements Project, is the unencumbered balance as of June 30, 2024, in appropriation item C23062, Village of Edinburg Veterans Memorial.

The amount reappropriated for the foregoing appropriation item C725E2, Local Parks, Recreation, and Conservation Projects, earmarked for Lagore Memorial Dog Park at Caesar Creek, is the unencumbered balance as of June 30, 2024, in appropriation item C230FM, Cultural and Sports Facilities Projects, earmarked for Warren County Community Services.

The amount reappropriated for the foregoing appropriation item C725E2, Local Parks, Recreation, and Conservation Projects, earmarked for Versailles Heritage Park, is the unencumbered balance as of June 30, 2024, in appropriation item C230J7, Cardinal Center.

The amount reappropriated for the foregoing appropriation item C725E2, Local Parks, Recreation, and Conservation Projects, earmarked for GRIT Chesapeake Community Center, is the unencumbered balance as of June 30, 2024, in appropriation item C32231, GRIT Chesapeake Community Center.

The amount reappropriated for the foregoing appropriation item C725E2, Local Parks, Recreation, and Conservation Projects, earmarked for Vienna Air Heritage Park, is the unencumbered balance as of June 30, 2024, in appropriation item C34567, Western Reserve Port Authority.

1		2
A	Project List	
B	Downtown Cleveland Lakefront Access Project	$5,000,000
C	Mentor Erosion Mitigation	$3,000,000
D	Heritage Trail Extension	$2,500,000

E	Cleveland Tower City and Bedrock Development Activities	$2,000,000
F	Smale Riverfront Park	$1,700,000
G	Cincinnati Findlay Community and Recreation Center	$1,200,000
H	Gateway to Freedom Park	$1,200,000
I	Akron Area YMCA Camp Y-Noah Capital Improvement	$1,000,000
J	South Point Community Pool	$1,000,000
K	Cincinnati Zoo and Botanical Garden Pedestrian Bridge	$900,000
L	The Wilds RV Park and Campground	$900,000
M	Conneaut Marina Improvement	$850,000
N	Irishtown Bend and Canal Basin Park	~~$850,000~~ $765,000
O	Auglaize Mercer Recreational Complex	$750,000
P	Copley Ridgewood Trail	$750,000
Q	Delhi Towne Square	$750,000
R	Environmental Education Pavilion at Forest Lawn Stormwater Park	$750,000
S	Glen Helen Nature Preserve Accessibility	$750,000

	Improvements	
T	Sandusky Bay Pathway/Landing Park	$750,000
U	Detroit Shoreway Project	$750,000
V	GRIT Chesapeake Community Center	$750,000
W	Dublin Bridge Park and Greenways Project	$650,000
X	Kurt Tunnell Memorial Trail	$500,000
Y	Massillon Park Splash Pad	$500,000
Z	North Ridgeville Mills Creek	$500,000
AA	Oak Harbor Waterfront	$500,000
AB	Sidney Feeder Canal Bike Trail	$500,000
AC	The Foundry	$500,000
AD	Geneva Township Park - Old Lake Road Shoreline Restoration	$450,000
AE	Hamilton-Clover Groff Trail Project	$450,000
AF	McCord Park Renovations	$450,000
AG	Mentor Marsh Observation Tower	$450,000
AH	Wadsworth Memorial Park Improvements	$420,000
AI	Mosquito Creek Lake Park Improvements	$404,000
AJ	Buckeye Lake Feeder Channel Restoration	$400,000

AK	Chagrin Meadows Preserve	$400,000
AL	Kelleys Island East Lakeshore Shoreline Protection	$400,000
AM	Lake Metroparks Lake Erie Shoreline Trail and Revetment Wall	$400,000
AN	McDonald Commons Renovation and Construction	$400,000
AO	Solon to Chagrin Falls Multi- Purpose Trail	$400,000
AP	Lake Erie Council - Boys Scouts of America Beaumont Scout Camp	$350,000
AQ	Dover Riverfront Park Improvements	$350,000
AR	Alum Creek Pedestrian/Bike Bridge - Bexley	$350,000
AS	Boeckling Building Pier	$350,000
AT	Elyria Intergenerational Community Center	$350,000
AU	Fairport Harbor Marina Boat Launch	$350,000
AV	Gateway Regional Sports Complex	$350,000
AW	Wauseon Community Social and Recreational Center	$350,000
AX	Sheffield Village French Creek Project	$325,000
AY	Lima Simmons Field Sports Complex	$300,000
AZ	Camp Joy	$300,000

BA	Canal Fulton Community Park	$300,000
BB	Chagrin River Trail	$300,000
BC	Creston Community Park Renovations	$300,000
BD	Glenford Earthworks Phase III	$300,000
BE	Kalida St. Michael Holy Name Ballpark	$300,000
BF	Magic Mile Trail	$300,000
BG	Massillon Park Splash Pad	$300,000
BH	Mayerson JCC Expansion	$300,000
BI	Niles Bike Path Bridge Improvements	$300,000
BJ	North Canton Price Park Recreation and Accessibility Improvements	$300,000
BK	Plain Township Diamond Park Historic Barn	$300,000
BL	Portage Lakes Drive Community Park	$300,000
BM	Reservoir Connector Trail Phase 2	$300,000
BN	Solon-Chagrin Falls Multi-purpose Trail	$300,000
BO	Wadsworth City Park	$300,000
BP	Grailville Park Improvements	$260,000
BQ	Cave Lake Center for Community Leadership	$250,000
BR	Coke Oven Community Civic Center Park	$250,000

BS	Rotary Lodge at River Cliff Park Renovation	$250,000
BT	Covington - Schoolhouse Park	$250,000
BU	Heights to Hudson Trail	$250,000
BV	J. Babe Stern Ball Field	$250,000
BW	Johnstown Splash Pad	$250,000
BX	Lockington Trail Bridge	$250,000
BY	SPIRE Institute and Academy	$250,000
BZ	Timken Gatehouse Renovation	$250,000
CA	West Carrollton Whitewater Park	$250,000
CB	Wooster Barnes Preserve	$250,000
CC	Beverly Island Park Bridge	$250,000
CD	Mid-Ohio Aquatic Center	$250,000
CE	Vienna Air Heritage Park	$250,000
CF	Valleyview Park	$240,000
CG	Cave Lake Dam	$225,000
CH	Dan Beard Scout Camp Flooding and Erosion Mitigation	$223,000
CI	Chillicothe Paint Creek Recreational Trail	$215,000
CJ	Lawrence County Union Rome Trails and Walkways	$214,000

CK	Mandel Jewish Community Center Preston's H.O.P.E Playground	$210,000
CL	Geller Park Pickleball Court Complex	$210,000
CM	Bradstreet's Landing Pier, Lakefront Access and Resiliency Improvements	$200,000
CN	Camp Oty'Okwa Capital Improvements	$200,000
CO	Center Gateway Improvement Project - Rocky River	$200,000
CP	Centerville Benham's Grove	$200,000
CQ	City of Monroe Lookout Point	$200,000
CR	Franklin Furnace Park	$200,000
CS	Great Miami River Trail – Middletown to Monroe Segment Construction Project	$200,000
CT	Home Road Trail Extension	$200,000
CU	Lorain County Metro Park Connector	$200,000
CV	Mayerson JCC Improvements	$200,000
CW	Mount Aloysius Community Recreational Center	$200,000
CX	Munson Springs Nature Preserve and Historical Site	$200,000
CY	Portage Bike and Hike Trail - Mill Race Segment	$200,000
CZ	Shared Use Path Connector (Goosepond Road-Licking	$200,000

	Health Department)	
DA	Sheffield Village Trails	$200,000
DB	Union and Rome Township Trails Project	$200,000
DC	Shawnee West Buckeye Trail	$195,000
DD	Jim Terrell Park Canoe/Kayak Launch	$190,000
DE	Darke County Art Trail	$180,000
DF	Bryn Du Barn	$175,000
DG	Norton Bicentennial Park	$175,000
DH	Antrim Community Center	$150,000
DI	Brown County Board of Developmental Disabilities Resource and Community Center	$150,000
DJ	Buckeye Lake Boat Ramps and Pier Enabling Project	$150,000
DK	Findlay Playground/Grant Park/Over-the-Rhine Recreation Center	$150,000
DL	Forest Park Central Park Improvements	$150,000
DM	Lancaster All Accessible Sports Complex and Park	$150,000
DN	Mansfield B&O Trail Connector	$150,000
DO	Mansfield Central Park	$150,000
DP	Medina County Rocky River Trail West Branch	$150,000

DQ	Mill Creek Valley Conservancy District Corridor Revitalization	$150,000
DR	Mount Gilead Park Site Preparations	$150,000
DS	North Kingsville Village - Community Park	$150,000
DT	North Olmsted Community Park Improvements	$150,000
DU	Pickerington Soccer Association Facility Improvements	$150,000
DV	Restore Rockefeller	$150,000
DW	Rio Grande Reservoir and Park Improvements	$150,000
DX	Swanton Railroad Park	$150,000
DY	Wellsville Marina Dredging	$150,000
DZ	West Union SR 41 Shared Use Path Phase II	$140,000
EA	Bellefontaine Blue Jacket Park	$135,000
EB	Wadsworth Durling Park Improvements	$135,000
EC	Carey Splash Pad	$125,000
ED	Fairlawn Gully Water Quality Basins	$125,000
EE	Flight Line: East Dayton Rails-to-Trails	$125,000
EF	Friedt Park	$125,000
EG	Old Murray City School Building Demolition	$125,000

EH	Willard Park Improvements	$110,000
EI	Lodi's Richman Field Splash Pad	$105,000
EJ	Avon Lake Weiss Field Park Pavilion Replacement Project	$100,000
EK	Brunswick Hills Township Park	$100,000
EL	Sylvania Plummer Pool	$100,000
EM	Cobblestone Park - Medina	$100,000
EN	Columbia Township Wooster Pike Bike Trail	$100,000
EO	Fairfax Ziegler Park Improvements	$100,000
EP	Holden Arboretum All-Season Trails	$100,000
EQ	Mansfield Sterkel Park	$100,000
ER	Mecca Township Recreation Center	$100,000
ES	Miracle Field Complex	$100,000
ET	Mitchell Park Trail Connector	$100,000
EU	Ottawa Memorial Pool Splash Pad	$100,000
EV	Outdoor Theater and Performing Arts Community Park - Hillsboro	$100,000
EW	Pickleball Courts at Patricia Allyn Park	$100,000
EX	Plain City Heritage Trail	$100,000

EY	The Pony Wagon Trail	$100,000
EZ	The Wilds Shade and Shelter Improvements	$100,000
FA	Veterans Memorial at Rose Run Park	$100,000
FB	Village of Bellville Historic Bandstand Renovations	$100,000
FC	Weatherstone Park - Wadsworth	$100,000
FD	Whitehall Community Park Revitalization	$100,000
FE	Acres of Adventure Learning Center	$90,000
FF	Byesville Patriot Park	$90,000
FG	Hart Crane Park	$85,000
FH	Lagore Memorial Dog Park at Caesar Creek	$75,000
FI	4-H Camp Piedmont Upgrades	$75,000
FJ	Brook Park Central Park	$75,000
FK	Buckeye Lake Crystal Lagoon	$75,000
FL	Fairborn Memorial Park	$75,000
FM	Geneva-on-the-Lake Shoreline Protection Project	$75,000
FN	Independence Pool Facility Improvements	$75,000
FO	Leipsic Buckeye Park	$75,000
FP	Little Miami River Access and Park Development	$75,000

FQ	McConnelsville Community Recreational Building	$75,000
FR	Middleport-Pomeroy Walking Path Project Phase IV	$75,000
FS	Mt. Sterling Mason Park	$75,000
FT	New Concord Swimming Pool	$75,000
FU	Outdoor Sports Court Revitalization - Springdale	$75,000
FV	Sharon Nature Preserve Trails Phase I	$75,000
FW	Summit Lake Vision Plan	$75,000
FX	Hiestand Woods Park and Preserve	$75,000
FY	Versailles Heritage Park	$75,000
FZ	Wadsworth Safety Town Park	$75,000
GA	Western Reserve Greenway Bike Trail	$75,000
GB	Voice of America MetroPark Tylersville Road Entrance	$70,000
GC	Ellsworth Hills Learning Lab	$65,000
GD	Buckeye Trail East Fork Wildlife Area	$57,000
GE	Avon Lake Veterans Park Gazebo	$50,000
GF	Bellaire Walking Trail	$50,000
GG	Big Walnut Trail Extension and Park	$50,000
GH	Big Walnut Trail SE Columbus - Eastland Area	$50,000

GI	Brunswick Lake ADA Canoe/Kayak Launch	$50,000
GJ	Buckeye Lake Crystal Lagoon and Public Park	$50,000
GK	Caldwell Race Track Upgrades	$50,000
GL	Camp Sherman Park	$50,000
GM	Center Ice Foundation	$50,000
GN	Cleveland Botanical Garden Public Accessible Garden Path	$50,000
GO	Drews Trak Memorial Pump Track Expansion	$50,000
GP	Greenwich Reservoir Park	$50,000
GQ	Harmar Pedestrian Bridge Restoration Projects	$50,000
GR	Jeromesville Square Park	$50,000
GS	Keener Park Renovations/Pickleball Courts	$50,000
GT	Kelley Nature Preserve Boat Ramp	$50,000
GU	Levitt Pavilion Dayton	$50,000
GV	Madison Village Dana's Park	$50,000
GW	Madison Village Wetland Trail	$50,000
GX	Milford Center Rail Depot	$50,000
GY	Millersport Lions Park	$50,000
GZ	P&G MLB Cincinnati Reds Youth Academy	$50,000

HA	Pomeroy Multimodal Path	$50,000
HB	Prairie Trail/Stitt Park Improvements	$50,000
HC	Richmond Heights Community Park Gazebo	$50,000
HD	Salt Fork State Park	$50,000
HE	Shade Community Center Upgrades	$50,000
HF	Village of Bloomdale Reservoir Project	$50,000
HG	West Union Pedestrian Bike Path	$50,000
HH	Bruce L. Chapin Bridge- Northcoast Inland Trail	$45,000
HI	Selby Building Revitalization	$45,000
HJ	Village of Dunkirk Splash Pad and Storage Building	$45,000
HK	Burr Oak State Park	$44,000
HL	Chippewa Falls Rail Trail Parking Lot	$40,000
HM	Chippewa Park Shelter House	$40,000
HN	Monroe Community Park Activity Center	$40,000
HO	Nimisila Park Excavating	$40,000
HP	Rittman Splash Pad	$40,000
HQ	Waverly Canal Park	$40,000
HR	Rootstown TWP Community Park Improvements	$35,000

HS	Jeromesville Community Garden	$35,000
HT	Village of Highland Hills Gazebo	$35,000
HU	Monroeville Clark Park - North Coast Inland Trail Connection	$33,000
HV	Camp McKinley Improvements	$30,000
HW	Keener Park Sledding Hill	$30,000
HX	Perry Township Community Recreation Center	$30,000
HY	Village of Weston Community Splash Pad	$30,000
HZ	Aurora Kayak Launch Platform	$26,000
IA	Blue Heron Park Trail Phase II	$25,000
IB	Charlement Reservation Stable	$25,000
IC	East Liverpool Park Improvements	$25,000
ID	Gloria Glens Southwest Park Grading	$25,000
IE	YMCA Auglaize-Mercer Recreation Complex	$25,000
IF	Rayland Friendship Park Restroom Project	$25,000
IG	Willshire Ballpark Enhancements	$25,000
IH	Oakwood Community Park	$22,610
II	Blue Heron Park Flood Mitigation	$20,000
IJ	Clifton to Yellow Springs Bike Trail	$20,000

IK	Hardin County Veterans Memorial Park	$20,000
IL	Moser Park Concession Stand Replacement	$20,000
IM	Zuck Riparian Preserve Trail	$18,000
IN	Wakeman Trail Connector	$17,000
IO	Sardinia Veteran's Community Park Revitalization	$15,000
IP	Seville Memorial Park Public Restroom Facilities	$15,000
IQ	Kokosing Gap Trail	$14,000
IR	Village of Albany Bike Paths	$10,000
IS	Paulding County Trails Project	$7,500
IT	Buckeye Trail Boesel Easement Bridge	$2,800

Section 8. That existing Sections 200.30 (as amended by H.B. 96 of the 136th General Assembly), 221.10 (as amended by S.B. 54 of the 135th General Assembly), 221.15 (as amended by H.B. 96 of the 136th General Assembly), 229.10, and 373.15 (as amended by H.B. 96 of the 136th General Assembly) of H.B. 2 of the 135th General Assembly are hereby repealed.

Section 9. That Sections 207.10, 207.20, 221.20, 243.20, and 343.10 of H.B. 96 of the 136th General Assembly be amended to read as follows:

Sec. 207.10.

A			DAS DEPARTMENT OF ADMINISTRATIVE SERVICES		
B	General Revenue Fund				
C	GRF	100413	EDCS Lease Rental Payments	$9,300,000	$9,300,000
D	GRF	100414	MARCS Lease Rental Payments	$6,450,000	$6,450,000
E	GRF	100415	OAKS Lease Rental Payments	$2,450,000	$2,450,000
F	GRF	100416	STARS Lease Rental Payments	$1,100,000	$1,100,000
G	GRF	100447	Administrative Buildings Lease Rental Bond Payments	$45,500,000	$60,500,000
H	GRF	100456	State IT Services	$978,412	$1,512,297
I	GRF	100459	Ohio Business Gateway	$14,325,421	$14,368,107
J	GRF	100469	Aronoff Center Building Maintenance	$222,000	$222,000
K	GRF	130321	State Agency Support Services	$28,000,000	$28,000,000
L	General Revenue Fund Total			$108,325,833	$123,902,404
M	Dedicated Purpose Fund Group				
N	4K90	100673	Ohio Professionals	$7,175,727	$7,439,069

			Licensing System		
O	5AB1	100674	Next Generation 9-1-1	$3,500,000	$0
P	5L70	100610	Professional Development	$2,013,841	$2,014,854
Q	5NM0	100663	9-1-1 Program	$956,663	$980,078
R	5V60	100619	Employee Educational Development	$1,234,461	$1,268,484
S	7093	100675	Next Generation 9-1-1	$13,469,622	$14,804,264
T	Dedicated Purpose Fund Group Total			$28,350,314	$26,506,749
U	Internal Service Activity Fund Group				
V	1120	100616	DAS Administration	$14,683,912	$15,113,177
W	1170	100644	General Services Division - Operating	$23,091,398	$22,574,348
X	1220	100637	Fleet Management	$25,449,633	$22,866,905
Y	1250	100622	Human Resources Division - Operating	$26,081,909	$26,319,177
Z	1250	100657	Benefits Communication	$620,036	$628,275
AA	1300	100606	Risk Management Reserve	$24,015,458	$24,051,115
AB	1320	100631	DAS Building Management	$53,101,399	$54,715,341
AC	1330	100607	IT Services Delivery	$194,935,390	$197,374,206

AD	2100	100612	State Printing	$31,450,162	$32,512,922
AE	2290	100630	IT Governance	$40,176,321	$40,741,507
AF	2290	100640	Consolidated IT Purchases	$28,265,838	$28,265,838
AG	4270	100602	Investment Recovery	$1,835,187	$1,891,267
AH	4N60	100617	Major IT Purchases	$3,984,131	$3,984,131
AI	5C20	100605	MARCS Administration	$35,336,608	$35,689,974
AJ	5EB0	100635	OAKS Support Organization	$101,832,561	$104,303,226
AK	5EB0	100656	OAKS Updates and Developments	$11,427,405	$11,403,567
AL	5KZ0	100659	Building Improvement	~~$2,276,705~~ $3,876,705	$2,777,458
AM	5LJ0	100661	IT Development	$12,839,922	$12,839,922
AN	5PC0	100665	Enterprise Applications	$14,160,852	$14,244,654
AO	5WU0	100672	Ohio Benefits	$151,980,462	$0
AP	Internal Service Activity Fund Group Total			~~$797,545,289~~ $799,145,289	$652,297,010
AQ	Fiduciary Fund Group				
AR	5UH0	100670	Enterprise Transactions	$1,590,000	$1,640,000
AS	Fiduciary Fund Group Total			$1,590,000	$1,640,000

AT TOTAL ALL BUDGET FUND GROUPS	~~$935,811,436~~	$804,346,163
	$937,411,436	

Sec. 207.20. EDCS LEASE RENTAL PAYMENTS

The foregoing appropriation item 100413, EDCS Lease Rental Payments, shall be used to make payments during the period from July 1, 2025, through June 30, 2027, pursuant to leases and agreements entered into under Chapter 125. of the Revised Code, as supplemented by Section 701.10 of H.B. 529 of the 132nd General Assembly, as amended by Section 601.10 of H.B. 166 of the 133rd General Assembly, and other prior acts of the General Assembly, with respect to financing the costs associated with the acquisition, development, implementation, and integration of the Enterprise Data Center Solutions (EDCS) information technology initiative.

MULTI-AGENCY RADIO COMMUNICATION SYSTEM LEASE RENTAL PAYMENTS

The foregoing appropriation item 100414, MARCS Lease Rental Payments, shall be used to make payments during the period from July 1, 2025, through June 30, 2027, pursuant to leases and agreements entered into under Chapter 125. of the Revised Code, as supplemented by Section 701.10 of Sub. H.B. 497 of the 130th General Assembly and other prior acts of the General Assembly, with respect to financing the costs associated with the acquisition, development, implementation, and integration of the Multi-Agency Radio Communications System (MARCS) upgrade.

OHIO ADMINISTRATIVE KNOWLEDGE SYSTEM LEASE RENTAL PAYMENTS

The foregoing appropriation item 100415, OAKS Lease Rental

Payments, shall be used to make payments during the period from July 1, 2025, through June 30, 2027, pursuant to leases and agreements entered into under Chapter 125. of the Revised Code, as supplemented by Section 701.10 of H.B. 529 of the 132nd General Assembly and other prior acts of the General Assembly, with respect to financing the costs associated with the acquisition, development, implementation, and integration of the Ohio Administrative Knowledge System (OAKS).

STATE TAXATION ACCOUNTING AND REVENUE SYSTEM LEASE RENTAL PAYMENTS

The foregoing appropriation item 100416, STARS Lease Rental Payments, shall be used to make payments during the period from July 1, 2025, through June 30, 2027, pursuant to leases and agreements entered into under Chapter 125. of the Revised Code, as supplemented by Section 701.30 of H.B. 529 of the 132nd General Assembly and other prior acts of the General Assembly, with respect to financing the costs associated with the acquisition, development, implementation, and integration of the State Taxation Accounting and Revenue System (STARS).

ADMINISTRATIVE BUILDINGS LEASE RENTAL BOND PAYMENTS

The foregoing appropriation item 100447, Administrative Buildings Lease Rental Bond Payments, shall be used to meet all payments during the period from July 1, 2025, through June 30, 2027, by the Department of Administrative Services pursuant to leases and agreements under Chapters 152. and 154. of the Revised Code. These appropriations are the source of funds pledged for bond service charges on related obligations issued under Chapters 152. and 154. of the Revised Code.

DAS - BUILDING OPERATING PAYMENTS AND BUILDING MANAGEMENT

FUND

The foregoing appropriation item 130321, State Agency Support Services, may be used to provide funding for the cost of property appraisals or building studies that the Department of Administrative Services may be required to obtain for property that is being sold by the state or property under consideration to be renovated or purchased by the state.

Notwithstanding section 125.28 of the Revised Code, the foregoing appropriation item 130321, State Agency Support Services, also may be used to pay the operating expenses of state facilities maintained by the Department of Administrative Services that are not billed to building tenants, other costs associated with the Voinovich Center in Youngstown, Ohio, or costs of repairing vehicles donated pursuant to section 125.13 of the Revised Code. These expenses may include, but are not limited to, the costs for vacant space and space undergoing renovation, and the rent expenses of tenants that are relocated because of building renovations. These payments may be processed by the Department of Administrative Services through intrastate transfer vouchers and placed into the Building Management Fund (Fund 1320).

At least once per year, the portion of appropriation item 130321, State Agency Support Services, that is not used for the regular expenses of the appropriation item may be processed by the Department of Administrative Services through intrastate transfer voucher and placed in the Building Improvement Fund (Fund 5KZ0).

On the effective date of this amendment, or as soon as possible thereafter, the Director of Budget and Management shall transfer $1,600,000 cash from the General Revenue Fund to the

Building Improvement Fund (Fund 5KZ0).

Sec. 221.20. OHIO CENTER FOR THE FUTURE OF FORENSIC SCIENCE

Of the foregoing appropriation item 055321, Operating Expenses, $650,000 in each fiscal year shall be used for the Ohio Center for the Future of Forensic Science at Bowling Green State University. The purpose of the Center shall be to foster forensic science research techniques (BCI Eminent Scholar) and to create professional training opportunities to students (BCI Scholars) in the forensic science fields.

DOMESTIC VIOLENCE PROGRAM

Of the foregoing appropriation item 055321, Operating Expenses, $100,000 in each fiscal year may be used by the Attorney General for the purpose of providing funding to domestic violence programs as defined in section 109.46 of the Revised Code.

BUREAU OF CRIMINAL INVESTIGATION RECORDS SYSTEM (BCIRS) LEASE RENTAL PAYMENTS

The foregoing appropriation item 055406, BCIRS Lease Rental Payments, shall be used for payments during the period from July 1, 2025, through June 30, 2027, pursuant to leases and agreements entered into pursuant to Section 701.40 of S.B. 310 of the 131st General Assembly and other prior acts of the General Assembly, with respect to financing the costs associated with the acquisition, development, implementation, and integration of the BCIRS.

COUNTY SHERIFFS' PAY SUPPLEMENT

The foregoing appropriation item 055411, County Sheriffs'

Pay Supplement, shall be used for the purpose of supplementing the annual compensation of county sheriffs as required by section 325.06 of the Revised Code.

At the request of the Attorney General, the Director of Budget and Management may transfer appropriation from appropriation item 055321, Operating Expenses, to appropriation item 055411, County Sheriffs' Pay Supplement. Any appropriation so transferred shall be used to supplement the annual compensation of county sheriffs as required by section 325.06 of the Revised Code.

COUNTY PROSECUTORS' PAY SUPPLEMENT

The foregoing appropriation item 055415, County Prosecutors' Pay Supplement, shall be used for the purpose of supplementing the annual compensation of certain county prosecutors as required by section 325.111 of the Revised Code.

At the request of the Attorney General, the Director of Budget and Management may transfer appropriation from appropriation item 055321, Operating Expenses, to appropriation item 055415, County Prosecutors' Pay Supplement. Any appropriation so transferred shall be used to supplement the annual compensation of county prosecutors as required by section 325.111 of the Revised Code.

DRUG ABUSE RESPONSE TEAM GRANT PROGRAM

The Attorney General shall maintain the Drug Abuse Response Team Grant Program for the purpose of replicating or expanding successful law enforcement programs that address the opioid epidemic similar to the Drug Abuse Response Team established by the Lucas County Sheriff's Department, and the Quick Response Teams established in Colerain Township's

Department of Public Safety in Hamilton County and Summit County. Any grants awarded by this grant program may include requirements for private or nonprofit matching support.

The foregoing appropriation items 055431, Drug Abuse Response Team Grants, and 055610, Drug Abuse Response Team Grants, shall be used by the Attorney General to fund grants to law enforcement or other government agencies; the primary purpose of the grants shall be to replicate or expand successful law enforcement programs that address the opioid epidemic similar to the Drug Abuse Response Team established by the Lucas County Sheriff's Department and the Quick Response Teams established in Colerain Township's Department of Public Safety in Hamilton County and Summit County.

Each recipient of a grant under this program shall, within six months of the end date of the grant, submit a written report describing the outcomes that resulted from the grant to the Governor, the President of the Senate, the Speaker of the House of Representatives, the Minority Leader of the Senate, and the Minority Leader of the House of Representatives.

DRUG TESTING EQUIPMENT

The foregoing appropriation item 055432, Drug Testing Equipment, shall be used to purchase, operate, and maintain drug testing equipment for the Bureau of Criminal Identification and Investigation.

INTERNET CRIMES AGAINST CHILDREN TASK FORCE

The foregoing appropriation item 055434, Internet Crimes Against Children Task Force, shall be used by the Attorney General in support of the Ohio Internet Crimes Against Children Task Force for the purposes described in section 195.02 of the

Revised Code.

VICTIMS OF CRIME

The foregoing appropriation item 055441, Victims of Crime, shall be allocated to the Crime Victim Services Section. Prior to using the funds from this appropriation item, the Attorney General shall, to the extent possible, first use funds related to the federal Victims of Crime Act.

CLEVELAND RAPE CRISIS CENTER

Of the foregoing appropriation item 055501, Rape Crisis Centers, $300,000 in each fiscal year shall be distributed to the Cleveland Rape Crisis Center to provide services for at-risk youth through the Cleveland Rape Crisis Center Human Trafficking Drop-in Center.

SCHOOL SAFETY TRAINING GRANTS

(A) The foregoing appropriation item 055502, School Safety Training Grants, shall be used by the Attorney General, in consultation with the Director of Education and Workforce and the Director of Behavioral Health, solely to make grants to public and chartered nonpublic schools, educational service centers, local law enforcement agencies, and schools operated by county boards of developmental disabilities administering special education services programs pursuant to section 5126.05 of the Revised Code for school safety and school climate programs and training.

(B) The use of the grants includes, but is not limited to, all of the following:

(1) The support of school resource officer certification training;

(2) Any type of active shooter and school safety training or equipment;

(3) All grade level type educational resources;

(4) Training to identify and assist students with mental health issues;

(5) School supplies or equipment related to school safety or for implementing the school's safety plan;

(6) Any other training, supplies, services, or equipment related to school safety.

(C) The schools, educational service centers, and county boards shall work or contract with the county sheriff's office or a local police department in whose jurisdiction they are located to develop the programs and training described in divisions (B)(1), (2), (3), (5), and (6) of this section. Any grant awarded directly to a local law enforcement agency, or to a nonprofit or charitable law enforcement training organization on the law enforcement agency's behalf, shall not be used to fund a similar request made by a school located within the jurisdiction of the local law enforcement agency.

(D) The Attorney General is authorized to make payments directly to school or law enforcement nonprofit or charitable training organizations on behalf of any public and chartered nonpublic schools, educational service centers, local law enforcement agencies, and schools operated by county boards of developmental disabilities administering special education services.

(E) As used in this section, "public school" means any school operated by a school district board of education, any community school established under Chapter 3314. of the Revised

Code, and any STEM school established under Chapter 3326. of the Revised Code.

DOMESTIC VIOLENCE PROGRAMS

The foregoing appropriation item 055504, Domestic Violence Programs, shall be used by the Attorney General for the purpose of funding domestic violence programs as defined in section 109.46 of the Revised Code.

FINDING MY CHILDHOOD AGAIN PILOT PROGRAM

Of the foregoing appropriation item 055504, Domestic Violence Programs, $300,000 in each fiscal year shall be distributed to the Battered Women's Shelter of Summit and Medina counties for expenses related to the creation and implementation of a pilot program called "Finding my Childhood Again."

BATTERED WOMEN'S SHELTER

Of the foregoing appropriation item 055504, Domestic Violence Programs, $50,000 in each fiscal year shall be distributed to the Battered Women's Shelter of Summit and Medina counties for the cost of operating the commercial kitchen located at its Market Street Facility, and $50,000 in each fiscal year shall be distributed to the Battered Women's Shelter of Portage County.

TRANSPORTATION GRANTS

Of the foregoing appropriation item 055504, Domestic Violence Programs, $25,000 in fiscal year 2026 shall be provided as grants to Ohio domestic violence shelters to buy transportation vouchers, ridesharing credits, or gas cards for eligible clients. The Attorney General shall adopt any rules necessary for the administration of the grant program.

PIKE COUNTY CAPITAL CASE

An amount equal to the unexpended, unencumbered balance of appropriation item 055505, Pike County Capital Case, at the end of fiscal year 2025 is hereby reappropriated to the same appropriation item for the same purpose in fiscal year 2026.

An amount equal to the unexpended, unencumbered balance of appropriation item 055505, Pike County Capital Case, at the end of fiscal year 2026 is hereby reappropriated to the same appropriation item for the same purpose in fiscal year 2027.

LAW ENFORCEMENT TRAINING

The foregoing appropriation item 055509, Law Enforcement Training, shall be used by the Attorney General for state funding of the training of peace officers and troopers that is required under section 109.803 of the Revised Code.

Of the foregoing appropriation item 055509, Law Enforcement Training, the Attorney General may use up to $150,000 in each fiscal year for administrative expenses associated with the program, including curriculum development.

ATTORNEY GENERAL COLLECTIONS SYSTEM LEASE RENTAL PAYMENTS

The foregoing appropriation item 055668, Collections System Lease Rental Payments, shall be used to make payments during the period from July 1, 2025, through June 30, 2027, pursuant to leases and agreements entered into under Section 701.10 of S.B. 310 of the 133rd General Assembly or Section 709.01 of H.B. 687 of the 134th General Assembly, with respect to financing the costs associated with the acquisition, development, implementation, and integration of the Attorney General New Collection System.

NARCOTICS TASK FORCES

The foregoing appropriation item 055614, Narcotics Task Forces, shall be used to support narcotics task forces funded by the Attorney General.

WORKERS' COMPENSATION SECTION

The Workers' Compensation Fund (Fund 1950) is entitled to receive quarterly payments from the Bureau of Workers' Compensation and the Ohio Industrial Commission to fund legal services provided to the Bureau of Workers' Compensation and the Ohio Industrial Commission during the fiscal year.

In addition, the Bureau of Workers' Compensation shall transfer payments for the support of the Workers' Compensation Fraud Unit.

All amounts shall be mutually agreed upon by the Attorney General, the Bureau of Workers' Compensation, and the Ohio Industrial Commission.

GENERAL HOLDING ACCOUNT

The foregoing appropriation item 055631, General Holding Account, shall be used to distribute moneys under the terms of grant agreements pertaining to body armor, relevant court orders, or other settlements received in a variety of cases involving the Office of the Attorney General. If it is determined that additional amounts are necessary for this purpose, the amounts are hereby appropriated.

ANTITRUST SETTLEMENTS

The foregoing appropriation item 055632, Antitrust Settlements, shall be used to distribute moneys under the terms of relevant court orders or other out-of-court settlements in

antitrust cases or antitrust matters involving the Office of the Attorney General. If it is determined that additional amounts are necessary for this purpose, the amounts are hereby appropriated.

CHARITABLE SETTLEMENT HOLDING ACCOUNT

The foregoing appropriation item 055674, Charitable Settlement Holding Account, shall be used to distribute money in the Charitable Settlements Holding Account Fund (Fund 5BY1), which is created in the state treasury, under the terms of relevant court orders or other settlements received in the charitable law cases involving the Office of the Attorney General. If it is determined that additional amounts are necessary for this purpose, the amounts are hereby appropriated.

On July 1, 2025, or as soon as possible thereafter, the Attorney General shall certify to the Director of Budget and Management the amount of cash receipts related to settlements received in charitable law cases and credited to the General Holding Account (Fund R004). The Director of Budget and Management shall transfer the amounts certified to the Charitable Settlements Holding Account Fund (Fund 5BY1).

CONSUMER FRAUDS

The foregoing appropriation item 055630, Consumer Frauds, shall be used for distribution of moneys from court-ordered judgments against sellers in actions brought by the Office of the Attorney General under sections 1334.08 and 4549.48 and division (B) of section 1345.07 of the Revised Code. These moneys shall be used to provide restitution to consumers victimized by the fraud that generated the court-ordered judgments. If it is determined that additional amounts are

necessary for this purpose, the amounts are hereby appropriated.

ORGANIZED CRIME COMMISSION DISTRIBUTIONS

The foregoing appropriation item 055601, Organized Crime Commission Distributions, shall be used by the Organized Crime Investigations Commission, as provided by section 177.011 of the Revised Code, to reimburse political subdivisions for the expenses the political subdivisions incur when their law enforcement officers participate in an organized crime task force and to support the operations of the retail theft task force. If it is determined that additional amounts are necessary for this purpose, the amounts are hereby appropriated.

COLLECTION PAYMENT REDISTRIBUTION

The foregoing appropriation item 055650, Collection Payment Redistribution, shall be used for the purpose of allocating the revenue where debtors mistakenly paid the client agencies instead of the Attorney General's Collections Enforcement Section. If it is determined that additional amounts are necessary for this purpose, the amounts are hereby appropriated.

Sec. 243.20. UNCLAIMED FUNDS - OPERATING

Of the foregoing appropriation item 800602, Unclaimed Funds - Operating, $1,000,000 in each fiscal year shall be used by the Division of Unclaimed Funds to use technologies, outreach, advertising, and other direct or indirect methods to locate and notify owners of unclaimed funds, or persons with an established right to ownership of unclaimed funds, and assist them with filing claims to those unclaimed funds.

UNCLAIMED FUNDS PAYMENTS

The foregoing appropriation item 800625, Unclaimed Funds-Claims, shall be used to pay claims under section 169.08 of the Revised Code. If it is determined by the Director of Commerce that additional appropriation amounts are necessary to make such payments, the Director of Commerce may request that the Director of Budget and Management approve such increases. Any approved increases are hereby appropriated.

DIVISION OF REAL ESTATE AND PROFESSIONAL LICENSING

The foregoing appropriation item 800631, Real Estate Appraisal Recovery, shall be used to pay settlements, judgments, and court orders under section 4763.16 of the Revised Code. If it is determined by the Director of Commerce that additional appropriation amounts are necessary to make such payments, the Director of Commerce may request that the Director of Budget and Management approve such increases. Any approved increases are hereby appropriated.

The foregoing appropriation item 800611, Real Estate Recovery, shall be used to pay settlements, judgments, and court orders under section 4735.12 of the Revised Code. If it is determined by the Director of Commerce that additional appropriation amounts are necessary to make such payments, the Director of Commerce may request that the Director of Budget and Management approve such increases. Any approved increases are hereby appropriated.

The foregoing appropriation item 800653, Real Estate Home Inspector Recovery, shall be used to pay settlements, judgments, and court orders under section 4764.21 of the Revised Code. If it is determined by the Director of Commerce that additional appropriation amounts are necessary to make such payments, the Director of Commerce may request that the Director of Budget and

Management approve such increases. Any approved increases are hereby appropriated.

FIRE DEPARTMENT GRANTS

(A) The foregoing appropriation item 800639, Fire Department Grants, shall be used to make annual grants to the following eligible recipients: volunteer fire departments, fire departments that serve one or more small municipalities or small townships, joint fire districts comprised of fire departments that primarily serve small municipalities or small townships, local units of government responsible for such fire departments, and local units of government responsible for the provision of fire protection services for small municipalities or small townships. For the purposes of these grants, a private fire company, as that phrase is defined in section 9.60 of the Revised Code, that is providing fire protection services under a contract to a political subdivision of the state, is an additional eligible recipient for a training grant.

Eligible recipients that consist of small municipalities or small townships that all intend to contract with the same fire department or private fire company for fire protection services may jointly apply and be considered for a grant. If a joint applicant is awarded a grant, the State Fire Marshal shall, if feasible, proportionately award the grant and any equipment purchased with grant funds to each of the joint applicants based upon each applicant's contribution to and demonstrated need for fire protection services. For the purpose of this grant program, an eligible recipient or any firefighting entity that is contracted to serve an eligible recipient may only file, be listed as joint applicant, or be designated as a service provider on one grant application per fiscal year.

If the grant awarded to joint applicants is an equipment grant and the equipment to be purchased cannot be readily distributed or possessed by multiple recipients, each of the joint applicants shall be awarded by the State Fire Marshal an ownership interest in the equipment so purchased in proportion to each applicant's contribution to and demonstrated need for fire protection services. The joint applicants shall then mutually agree on how the equipment is to be maintained, operated, stored, or disposed of. If, for any reason, the joint applicants cannot agree as to how jointly owned equipment is to be maintained, operated, stored, or disposed of or any of the joint applicants no longer maintain a contract with the same fire protection service provider as the other applicants, then the joint applicants shall, with the assistance of the State Fire Marshal, mutually agree as to how the jointly owned equipment is to be maintained, operated, stored, disposed of, or owned. If the joint applicants cannot agree how the grant equipment is to be maintained, operated, stored, disposed of, or owned, the State Fire Marshal may, in its discretion, require all of the equipment acquired by the joint applicants with grant funds to be returned to the State Fire Marshal. The State Fire Marshal may then award the returned equipment to any eligible recipients. For this paragraph only, an "equipment grant" also includes a MARCS Grant.

(B) Except as otherwise provided in this section, the grants shall be used by recipients to purchase firefighting or rescue equipment or gear or similar items, to provide full or partial reimbursement for the documented costs of firefighter training, or, at the discretion of the State Fire Marshal, to cover fire department costs for providing fire protection services in that grant recipient's jurisdiction.

(1) Of the foregoing appropriation item 800639, Fire Department Grants, up to $1,300,000 per fiscal year may be used to pay for the State Fire Marshal's costs of providing firefighter I certification classes or other firefighter classes approved by the State Fire Marshal at no cost to selected students attending the Ohio Fire Academy or other class providers approved by the State Fire Marshal. The State Fire Marshal may establish the qualifications and selection processes for students to attend such classes by written policy, and such students shall be considered eligible recipients of fire department grants for the purposes of this portion of the grant program.

(2) Of the foregoing appropriation item 800639, Fire Department Grants, up to $4,000,000 in each fiscal year may be used for MARCS Grants. MARCS Grants may be used for the payment of user access fees by the eligible recipient to cover costs for accessing MARCS.

(3) Of the foregoing appropriation item 800639, Fire Department Grants, $30,000 in fiscal year 2026 shall be used to support volunteer firefighter training programs at the Northwestern Ohio Volunteer Firemen's Association Fire School.

For purposes of this section, a MARCS Grant is a grant for systems, equipment, or services that are a part of, integrated into, or otherwise interoperable with the Multi-Agency Radio Communication System (MARCS) operated by the state.

MARCS Grant awards may be up to $50,000 in each fiscal year per eligible recipient. Each eligible recipient may apply, as a separate entity or as a part of a joint application, for only one MARCS Grant per fiscal year. The State Fire Marshal may give a preference to MARCS Grants that will enhance the overall

interoperability and effectiveness of emergency communication networks in the geographic region that includes and that is adjacent to the applicant.

Eligible recipients that are or were awarded fire department grants that are not MARCS Grants may also apply for and receive MARCS Grants in accordance with criteria for the awarding of grant funds established by the State Fire Marshal.

(4) Grant awards for firefighting or rescue equipment or gear or for fire department costs of providing fire protection services shall be up to $15,000 per fiscal year, or up to $25,000 per fiscal year if an eligible entity serves a jurisdiction in which the Governor declared a natural disaster during the preceding or current fiscal year in which the grant was awarded. In addition to any grant funds awarded for rescue equipment or gear, or for fire department costs associated with the provision of fire protection services, an eligible entity may receive a grant for up to $15,000 per fiscal year for full or partial reimbursement of the documented costs of firefighter training. For each fiscal year, the State Fire Marshal shall determine the total amounts to be allocated for each eligible purpose.

(5) Of the foregoing appropriation item 800639, Fire Department Grants, $8,000,000 in fiscal year 2026 shall be used to issue grants to ~~small county volunteer fire departments~~ eligible recipients located within counties having a total population that is 70,000 or lower as of the most recent decennial census.

~~Small~~ These small county volunteer fire department grants may be up to ~~$50,000per~~ $50,000 per eligible recipient. Grant awards are to be used for firefighting or rescue equipment or

gear, or for fire department costs associated with the provision of fire protection services.

(C) The grants shall be administered by the State Fire Marshal in accordance with rules the State Fire Marshal adopts as part of the state fire code adopted pursuant to section 3737.82 of the Revised Code that are necessary for the administration and operation of the grant program. The rules may further define the entities eligible to receive grants and establish criteria for the awarding and expenditure of grant funds, including methods the State Fire Marshal may use to verify the proper use of grant funds or to obtain reimbursement for or the return of equipment for improperly used grant funds. To the extent consistent with this section and until the rules are updated, the existing rules in the state fire code adopted pursuant to section 3737.82 of the Revised Code for fire department grants under this section apply to MARCS Grants. Any amounts in appropriation item 800639, Fire Department Grants, in excess of the amount allocated for these grants may be used for the administration of the grant program.

CASH TRANSFER FROM THE OHIO HIGHWAY AND TRANSPORTATION SAFETY FUND TO THE STATE FIRE MARSHAL FUND

On July 1, 2025 or as soon as possible thereafter, the Director of Budget and Management shall transfer $8,000,000 cash from the Ohio Highway and Transportation Safety Fund (Fund 5XI0) to the State Fire Marshal Fund (Fund 5460).

Sec. 343.10.

B	General Revenue Fund				
C	GRF	725401	Division of Wildlife - Operating Subsidy	$1,700,000	$1,700,000
D	GRF	725413	Parks and Recreational Facilities Lease Rental Bond Payments	$57,500,000	$76,500,000
E	GRF	725456	Canal Lands	$118,000	$118,000
F	GRF	725459	Buckeye State Tree Nursery	$1,134,650	$1,134,650
G	GRF	725460	LWCF Recreation Lands	$262,646	$266,995
H	GRF	725505	Healthy Lake Erie Program	$450,000	$0
I	GRF	725507	Coal and Mine Safety Programs	$3,222,147	$3,297,340
J	GRF	725520	Special Projects	$350,000	$350,000
K	GRF	725903	Natural Resources General Obligation Bond Debt Service	$14,300,000	$14,300,000
L	GRF	727321	Division of Forestry	$10,000,000	$10,000,000
M	GRF	729321	Office of Information Technology	$526,055	$526,337
N	GRF	730321	Parks and Recreation	$27,650,000	$47,650,000
O	GRF	736321	Division of Engineering	$2,431,760	$2,476,358

P	GRF	737321	Division of Water Resources	$2,402,230	$2,403,759
Q	GRF	738321	Office of Real Estate and Land Management	$1,038,539	$1,060,089
R	GRF	741321	Division of Natural Areas and Preserves	$5,104,211	$5,205,199
S	General Revenue Fund Total			$128,190,238	$166,988,727
T	Dedicated Purpose Fund Group				
U	2270	725406	Parks Projects Personnel	$4,831,529	$4,976,475
V	4300	725671	Canal Lands	$479,012	$479,012
W	4S90	725622	NatureWorks Personnel	$317,806	$327,341
X	4U60	725668	Scenic Rivers Protection	$58,860	$58,860
Y	5090	725602	State Forest	$10,852,951	$11,010,594
Z	5110	725646	Ohio Geological Mapping	$6,123,647	$6,323,883
AA	5120	725605	State Parks Operations	$43,122,931	$43,358,465
AB	5140	725606	Lake Erie Shoreline	$1,694,771	$1,732,863
AC	5160	725620	Water Management	$3,256,522	$3,562,000
AD	5180	725643	Oil and Gas Regulation and Safety	$31,230,432	$31,784,411
AE	5180	725677	Oil and Gas Well Plugging	$47,734,902	$48,022,027

AF	5210	725627	Off-Road Vehicle Trails	$1,781,723	$286,068
AG	5220	725656	Natural Areas and Preserves	$585,191	$600,500
AH	5290	725639	Mining Regulation and Safety	$4,004,552	$4,090,096
AI	5310	725648	Reclamation Forfeiture	$195,573	$195,579
AJ	5BJ1	7256A6	Parks and Recreation	$27,500,000	$7,500,000
AK	~~5BJ1~~ 5DB1	7256A7	Wildlife Area Land Royalties	$3,000,000	$0
AL	5EL0	725612	Wildlife Law Enforcement	$11,826	$11,826
AM	5HK0	725625	Ohio Nature Preserves	$9,239	$9,239
AN	5LD0	725458	Oil and Gas Leasing Commission	$10,000	$10,000
AO	5P20	725634	Wildlife Boater Angler Administration	$5,968,330	$5,968,330
AP	5TD0	725514	Park Maintenance	$1,540,331	$1,540,331
AQ	6150	725661	Dam Safety	$5,673,950	$6,473,950
AR	6970	725670	Submerged Lands	$667,210	$679,080
AS	6H20	725681	H2Ohio	$21,200,000	$21,200,000
AT	7015	740401	Division of Wildlife Conservation	$84,946,128	$87,919,242

AU	7086	725414	Waterways Improvement	$5,782,184	$5,880,807
AV	7086	739401	Watercraft Operations	$28,432,898	$28,922,532
AW	8150	725636	Cooperative Management Projects	$625,271	$625,271
AX	8160	725649	Wetlands Habitat	$659,691	$659,691
AY	8170	725655	Wildlife Conservation Checkoff	$1,923,060	$1,923,060
AZ	8180	725629	Cooperative Fisheries Research	$1,500,000	$1,500,000
BA	8190	725685	Ohio River Management	$43,786	$43,786
BB	81B0	725688	Wildlife Habitats	$1,359,102	$1,359,102
BC	Dedicated Purpose Fund Group Total			$347,123,408	$329,034,421
BD	Internal Service Activity Fund Group				
BE	1550	725601	Departmental Projects	$1,566,470	$1,586,980
BF	1570	725651	Program Support	$26,713,040	$27,292,005
BG	5100	725631	Maintenance - State-owned Residences	$43,713	$43,713
BH	Internal Service Activity Fund Group Total			$28,323,223	$28,922,698
BI	Capital Projects Fund Group				

BJ	7061	725405	Clean Ohio Trail Operating	$267,307	$273,030
BK	Capital Projects Fund Group Total			$267,307	$273,030
BL	Fiduciary Fund Group				
BM	5ZT0	7256A2	State Park Lodges Maintenance and Repair	$11,950,641	$11,950,641
BN	Fiduciary Fund Group Total			$11,950,641	$11,950,641
BO	Holding Account Fund Group				
BP	R017	725659	Performance Cash Bond Refunds	$450,999	$450,999
BQ	R043	725624	Forestry	$2,104,919	$2,104,919
BR	Holding Account Fund Group Total			$2,555,918	$2,555,918
BS	Federal Fund Group				
BT	3320	725669	Federal Mine Safety Grant	$306,979	$316,189
BU	3B30	725640	Federal Forest Pass-Thru	$419,535	$419,535
BV	3B40	725641	Federal Flood Pass-Thru	$106,648	$106,648
BW	3B50	725645	Federal Abandoned Mine Lands	$69,114,806	$69,268,735
BX	3B60	725653	Federal Land and Water Conservation Grants	$10,800,000	$25,800,000

BY	3B70	725654	Reclamation - Regulatory	$1,311,309	$1,340,625
BZ	3IR0	7256A5	Long Term Abandoned Mine Land Reclamation	$100,000	$100,000
CA	3P10	725632	Geological Survey - Federal	$805,102	$786,700
CB	3P20	725642	Oil and Gas - Federal	$20,109,957	$20,115,008
CC	3P20	725698	Oil And Gas - Federal Orphan Well Plug	$22,363,120	$22,363,120
CD	3P30	725650	Coastal Management - Federal	$3,953,487	$4,013,587
CE	3P40	725660	Federal - Soil and Water Resources	$416,420	$422,292
CF	3R50	725673	Acid Mine Drainage Abatement/Treatment	$860,489	$860,489
CG	3Z50	725657	Federal Recreation and Trails	$1,122,594	$1,127,603
CH	Federal Fund Group Total			$131,790,446	$147,040,531
CI	TOTAL ALL BUDGET FUND GROUPS			$650,201,181	$686,765,966

Section 10. That existing Sections 207.10, 207.20, 221.20, 243.20, and 343.10 of H.B. 96 of the 136th General Assembly are hereby repealed.

Section 11. That Section 751.80 of H.B. 96 of the 136th General Assembly is hereby repealed.

Section 12. On July 1, 2026, or as soon as possible thereafter, the Director of Budget and Management shall transfer $40,000,000 cash from the General Revenue Fund to the State Post-Traumatic Stress Fund.

Section 13. All items in this act are hereby appropriated as designated out of any moneys in the state treasury to the credit of the designated fund. For all operating appropriations made in this act, those in the first column are for fiscal year 2026 and those in the second column are for fiscal year 2027. The operating appropriations made in this act are in addition to any other operating appropriations made for these fiscal years.

Section 14.

1	2	3	4	5
A		COM DEPARTMENT OF COMMERCE		
B	Dedicated Purpose Fund Group			
C	5DI1 800664	Access to Justice Unclaimed Funds	$19,500	$90,500
D		Dedicated Purpose Fund Group Total	$19,500	$90,500
E		TOTAL ALL BUDGET FUND GROUPS	$19,500	$90,500

OAJF UNCLAIMED FUNDS

The foregoing appropriation item 800664, Access to Justice Unclaimed Funds, shall be distributed to Ohio Access to Justice Foundation (OAJF), in accordance with section 169.081 of the Revised Code, to offset escheatments to which OAJF is subject under H.B. 96 of the 136th General Assembly.

On the effective date of this section, or as soon as possible thereafter, the Director of Budget and Management shall transfer $110,000 cash from the General Revenue Fund to the Access to Justice Unclaimed Funds Fund (Fund 5DI1), which is hereby created in the state treasury.

Section 15. Within the limits set forth in this act, the Director of Budget and Management shall establish accounts indicating the source and amount of funds for each appropriation made in this act, and shall determine the manner in which appropriation accounts shall be maintained. Expenditures from operating appropriations contained in this act shall be accounted for as though made in, and are subject to all applicable provisions of, H.B. 96 of the 136th General Assembly.

Section 16. Section 4503.44 of the Revised Code is presented in this act as a composite of the section as amended by both H.B. 33 and H.B. 195 of the 135th General Assembly. The General Assembly, applying the principle stated in division (B) of section 1.52 of the Revised Code that amendments are to be harmonized if reasonably capable of simultaneous operation, finds that the composite is the resulting version of the section in effect prior to the effective date of the section as presented in this act.