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136th General Assembly
Regular Session
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Sub. H. B. No. 225

To amend sections 4111.06, 4111.14, 5122.28, 1
5123.022, 5123.023, 5123.87, 5747.98, and 2
5751.98 and to enact sections 3304.45, 4111.061, 3
5123.024, 5747.88, and 5751.56 of the Revised 4
Code to phase out the subminimum wage for 5
individuals with physical or mental 6
disabilities, to authorize a tax credit for 7
purchases made from nonprofit corporations that 8
hire such individuals, and to name this act the 9
Ohio Employment First and Greater Opportunities 10
for Persons with Disabilities Act. 11

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

Section 1. That sections 4111.06, 4111.14, 5122.28, 12
5123.022, 5123.023, 5123.87, 5747.98, and 5751.98 be amended and 13
sections 3304.45, 4111.061, 5123.024, 5747.88, and 5751.56 of 14
the Revised Code be enacted to read as follows: 15

Sec. 3304.45. (A) As used in this section: 16

(1) "Qualified vendor" means a nonprofit corporation that 17
is certified under division (D) of this section as meeting all 18
of the following requirements: 19



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(a) The nonprofit corporation is exempt from federal 20
income taxation pursuant to section 501(a) as an organization 21
described in section 501(c)(3) of the Internal Revenue Code. 22

(b) At least twenty per cent of the individuals employed 23
by the nonprofit corporation are individuals with disabilities, 24
and those individuals are employed in an integrated setting, as 25
defined in section 5123.022 of the Revised Code. 26

(c) One or more of the following applies: 27

(i) The nonprofit corporation offers to contribute at 28
least seventy-five per cent of the premium cost for individual 29
health insurance coverage for each eligible employee. 30

(ii) The nonprofit corporation offers an eligible 31
employer-sponsored insurance plan under the Affordable Care Act 32
for each eligible employee. 33

(iii) The nonprofit corporation does not offer an 34
employer-sponsored insurance plan, but pays the penalty required 35
by 26 U.S.C. 4980H for each eligible employee who purchases 36
health insurance through an exchange, as defined in section 37
3905.01 of the Revised Code. 38

(iv) The nonprofit corporation is not subject to the 39
employer mandate under 26 U.S.C. 4980H, but offers assistance to 40
eligible employees to cover at least seventy-five per cent of 41
the employees' health insurance costs through a health savings 42
account or other similar method. 43

(d) The nonprofit corporation does not employ individuals 44
under a certificate issued by the United States secretary of 45
labor under 29 U.S.C. 214(c). 46

(2) "Individuals with disabilities" means individuals 47

having a physical or mental impairment that constitutes a 48
substantial impediment to employment, as certified by a health 49
care provider who is qualified to make such a determination or 50
by a state or federal agency having the function of making such 51
a determination. 52

(3) "Physical or mental impairment" and "substantial 53
impediment to employment" have the same meanings as in section 54
3304.11 of the Revised Code. 55

(4) "Affordable Care Act" means the "Patient Protection 56
and Affordable Care Act," 42 U.S.C. 18031 (2011). 57

(5) "Internal Revenue Code" has the same meaning as in 58
section 5747.01 of the Revised Code. 59

(6) "Eligible employer-sponsored health plan" has the same 60
meaning as in section 5166.40 of the Revised Code. 61

(7) "Eligible employee" has the same meaning as in section 62
3924.01 of the Revised Code. 63

(8) "Price" has the same meaning as in section 5739.01 of 64
the Revised Code. 65

(B) A person may apply to the executive director of the 66
opportunities for Ohioans with disabilities agency for a 67
nonrefundable credit against the tax levied under section 68
5747.02 or 5751.02 of the Revised Code for purchases made by the 69
person from a qualified vendor. 70

A person may submit an application after the first day and 71
before the twenty-first day of January of the year following the 72
year in which the purchases are made. The executive director 73
shall prescribe the form and manner of filing such applications. 74
In the application, the person shall specify the tax against 75

which the person proposes to claim the credit. 76

The executive director shall review applications in the 77
order in which they are received. Subject to the limits 78
described in division (C) of this section, the executive 79
director shall issue a tax credit certificate authorizing the 80
applicant to claim a credit if the executive director determines 81
that the applicant made one or more purchases from a qualified 82
vendor. The certificate shall include a unique identifying 83
number and state the amount of credit for which the executive 84
director determines the applicant is eligible and the tax 85
against which the person may claim the credit. 86

Subject to division (C) of this section, the amount of the 87
credit shall equal fifteen per cent of the price of purchases 88
made by the applicant from the qualified vendor. 89

(C) The executive director of the opportunities for 90
Ohioans with disabilities agency shall not issue tax credit 91
certificates that would authorize more than eight million 92
dollars of tax credits to be claimed in any calendar year and 93
shall not issue a certificate authorizing more than five hundred 94
thousand dollars of tax credits to be claimed in any calendar 95
year on the basis of purchases from the same qualified vendor. 96

(D) The executive director of the opportunities for 97
Ohioans with disabilities agency shall certify nonprofit 98
corporations as qualified vendors. An entity may apply to the 99
executive director for certification, and the executive director 100
shall provide the certification if the executive director 101
determines that the nonprofit corporation meets all of the 102
requirements described in divisions (A) (1) (a) to (d) of this 103
section. A nonprofit corporation shall notify the executive 104
director if the nonprofit corporation no longer meets all of 105

those requirements. The executive director shall revoke a 106
certification upon receiving such notice or if the executive 107
director otherwise determines that a nonprofit corporation no 108
longer meets those requirements. 109

(E) The executive director of the opportunities for 110
Ohioans with disabilities agency shall annually submit to the 111
general assembly a report in accordance with division (B) of 112
section 101.68 of the Revised Code that includes the number of 113
tax credit certificates issued in the preceding year, the amount 114
of credits awarded with respect to those certificates, and any 115
other information the executive director considers relevant for 116
the review of the effectiveness of the credit authorized under 117
this section. 118

Sec. 4111.06. (A) As used in this section and section 119
4111.061 of the Revised Code, "employer" and "employee" have the 120
same meanings as in section 4111.02 of the Revised Code. 121

(B) In order to prevent curtailment of opportunities for 122
employment, to avoid undue hardship, and to safeguard the 123
minimum wage rates under sections 4111.01 to 4111.17 of the 124
Revised Code, the director of commerce, subject to divisions (C) 125
to (E) of this section, shall adopt rules under section 4111.05 126
of the Revised Code, permitting employment in any occupation at 127
wages lower than the wage rates applicable under sections 128
4111.01 to 4111.17 of the Revised Code, of individuals whose 129
earning capacity is impaired by physical or mental disabilities 130
or injuries. ~~The~~ Except as provided in divisions (C) to (E) of 131
this section, the rules shall provide for licenses to be issued 132
authorizing employment at the wages of specific individuals or 133
groups of employees, or by specific employers or groups of 134
employers, pursuant to the rules. The rules shall not conflict 135

with the "Americans with Disabilities Act of 1990," 104 Stat. 136
328, 42 U.S.C.A. 12111, et seq. 137

(C) Beginning ninety days after the effective date of this 138
amendment, the director shall not issue any new, or renew any 139
existing, licenses authorizing employment at wages lower than 140
the wage rates applicable under sections 4111.01 to 4111.17 of 141
the Revised Code. 142

(D) (1) Except as provided in division (D) (2) of this 143
section, beginning ninety days after the effective date of this 144
amendment, no employer shall pay an employee whose earning 145
capacity is impaired by a physical or mental disability or 146
injury at wages lower than the wage rates applicable under 147
sections 4111.01 to 4111.17 of the Revised Code. 148

(2) For the time period ending on the date that is five 149
years after the effective date of this amendment, an employer 150
may pay an employee whose earning capacity is impaired by a 151
physical or mental disability or injury at wages lower than the 152
wage rates applicable under sections 4111.01 to 4111.17 of the 153
Revised Code if both of the following apply: 154

(a) The employer employs that employee on and after the 155
date that is ninety days after the effective date of this 156
amendment. 157

(b) The employer, on the date that is ninety days after 158
the effective date of this amendment, holds an unexpired license 159
issued in accordance with division (B) of this section. 160

(3) For purposes of division (D) (2) of this section, an 161
unexpired license held by an employer as described in division 162
(D) (2) (b) of this section is valid for the time period ending on 163
the date that is five years after the effective date of this 164

amendment. 165

(E) Beginning on and after the date that is five years 166
after the effective date of this amendment, no employer shall 167
pay any employee whose earning capacity is impaired by a 168
physical or mental disability or injury at a wage lower than the 169
wage rates applicable under sections 4111.01 to 4111.17 of the 170
Revised Code. 171

Sec. 4111.061. (A) As used in this section: 172

(1) "Competitive employment" has the same meaning as in 173
section 5123.022 of the Revised Code. 174

(2) "Department" has the same meaning as in section 121.01 175
of the Revised Code, except that it also includes the bureau of 176
workers' compensation, department of higher education, 177
department of taxation, and public utilities commission of Ohio. 178

(3) "Disability" means, with respect to an individual, a 179
physical or mental impairment that substantially limits one or 180
more of major life activities, a record of a physical or mental 181
impairment, being regarded as having a physical or mental 182
impairment, or any condition that would be considered a 183
disability under the "Americans with Disabilities Act of 1990," 184
42 U.S.C. 12101, et seq. 185

(4) "Federal certificate" means a special certificate 186
issued in accordance with section 14(c) of the "Fair Labor 187
Standards Act," 29 U.S.C. 214(c). 188

(5) "State license" means a license issued pursuant to 189
division (B) of section 4111.06 of the Revised Code or division 190
(C) of section 4111.14 of the Revised Code, as that division 191
existed before the effective date of this section. 192

(6) "Subminimum wage" means a wage paid to an employee 193
with a disability that is lower than the wage rates applicable 194
under sections 4111.01 to 4111.17 of the Revised Code. 195

(B) Not later than fifteen months after the effective date 196
of this section, each employer that holds a state license or 197
federal certificate shall submit to the director of 198
developmental disabilities a transition plan that addresses how 199
the employer intends to do both of the following: 200

(1) Phase out subminimum wages not later than the date 201
that is five years after the effective date of this section; 202

(2) Support individuals with disabilities in pursuing 203
competitive, integrated employment. 204

(C) The director of developmental disabilities, in 205
consultation with the executive director of the opportunities 206
for Ohioans with disabilities agency, shall assist employers 207
with phasing out subminimum wages not later than the date that 208
is five years after the effective date of this section and shall 209
do all of the following: 210

(1) Identify and develop protections to ensure 211
competitive, integrated employment for employees with 212
disabilities while phasing out subminimum wages; 213

(2) Identify and collaborate with employees, employers, 214
organizations, agencies, and stakeholders impacted by the phase 215
out of subminimum wages to assist them with implementing the 216
transition plans submitted under division (B) of this section 217
and creating sustainable, competitive employment; 218

(3) Collect data on employers that hold state licenses or 219
federal certificates until the date that is five years after the 220
effective date of this section; 221

<u>(4) Propose a plan to establish and evaluate benchmarks</u>	222
<u>for measuring progress with respect to implementing the</u>	223
<u>transition plans each year until subminimum wages are eliminated</u>	224
<u>beginning on the date that is five years after the effective</u>	225
<u>date of this section;</u>	226
<u>(5) Propose a plan to monitor and track the outcomes of</u>	227
<u>employees with disabilities;</u>	228
<u>(6) Identify initiatives, investments, training, and</u>	229
<u>services designed to improve wages, reduce unemployment rates,</u>	230
<u>and provide support and sustainable work opportunities for</u>	231
<u>individuals with disabilities;</u>	232
<u>(7) Identify and make recommendations for sustainable</u>	233
<u>support, funding, and resources to assist individuals with</u>	234
<u>disabilities with respect to phasing out subminimum wages, such</u>	235
<u>as financing for the cost to implement and provide employment</u>	236
<u>services, training, and support;</u>	237
<u>(8) Ensure that the transition plans protect the rights of</u>	238
<u>individuals with disabilities and complies with the "Americans</u>	239
<u>with Disabilities Act of 1990," 42 U.S.C. 12111, et seq. and</u>	240
<u>Chapter 4112. of the Revised Code.</u>	241
<u>(D) (1) In carrying out division (C) of this section, the</u>	242
<u>director of developmental disabilities shall rely on</u>	243
<u>documentation maintained through existing service planning,</u>	244
<u>coordination, and oversight processes under Chapter 5123. of the</u>	245
<u>Revised Code, including documentation maintained by a provider</u>	246
<u>to support the collection of data and preparation of reports</u>	247
<u>required under this section. Such documentation shall be</u>	248
<u>sufficient to demonstrate that services and supports provided to</u>	249
<u>an individual enrolled in a home and community-based services</u>	250

medicaid waiver for the purpose of assisting the individual in 251
transitioning from subminimum wage employment satisfy the 252
following: 253

(a) The services and supports are provided only during the 254
transition of an individual who is currently receiving or ceased 255
employment compensation at a subminimum wage pursuant to a state 256
license or federal certificate prior to the effective date of 257
this amendment. 258

(b) The services and supports are provided only to an 259
individual who is no longer eligible for educational services 260
due to graduation, receipt of a diploma or certificate of high 261
school equivalence, or permanent discontinuation of educational 262
services within parameters established by the department of 263
education and workforce. 264

(c) The services and supports are not otherwise available 265
to the individual as vocational rehabilitation services funded 266
under section 110 of the "Rehabilitation Act of 1973," 29 U.S.C. 267
730. 268

(d) The services and supports are authorized, delivered, 269
and coordinated through a person-centered individual service 270
plan developed in accordance with rules adopted by the director 271
of developmental disabilities and intended to support the 272
individual's movement toward competitive employment, as defined 273
in section 5123.022 of the Revised Code. 274

(2) Nothing in this section shall be construed to limit 275
the provision of employment services or support to individuals 276
who are not transitioning from subminimum wage employment. 277
Nothing in this section shall be construed to limit the 278
provision of employment services or support, including group 279

<u>employment support, to individuals who are not transitioning</u>	280
<u>from subminimum wage employment.</u>	281
<u>(E) Not later than the first day of January that first</u>	282
<u>occurs following the effective date of this section, and not</u>	283
<u>later than the first day of January of each year thereafter</u>	284
<u>until the date that is five years after the effective date of</u>	285
<u>this section, the director of developmental disabilities shall</u>	286
<u>submit to the governor and the general assembly a report that</u>	287
<u>includes the information described in division (C) of this</u>	288
<u>section.</u>	289
<u>(F) The director of developmental disabilities, in</u>	290
<u>consultation with the executive director of the opportunities</u>	291
<u>for Ohioans with disabilities agency, shall solicit assistance</u>	292
<u>from all of the following in carrying out the director's duties</u>	293
<u>under this section:</u>	294
<u>(1) The employment first task force established under</u>	295
<u>section 5123.023 of the Revised Code;</u>	296
<u>(2) Stakeholders who have expertise regarding the</u>	297
<u>employment of individuals with disabilities, at least twenty per</u>	298
<u>cent of whom are individuals with disabilities;</u>	299
<u>(3) Family members of individuals with disabilities;</u>	300
<u>(4) Organizations that advocate on behalf of individuals</u>	301
<u>with disabilities;</u>	302
<u>(5) Providers of services to individuals with</u>	303
<u>disabilities;</u>	304
<u>(6) Local governments;</u>	305
<u>(7) Business associations.</u>	306

(G) Each department that employs or provides employment services to individuals with disabilities shall do both of the following: 307
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(1) Coordinate and collaborate with other departments to ensure that state programs, policies, procedures, and funding contribute toward the competitive, integrated employment of individuals with disabilities; 310
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(2) Share nonconfidential data and other information with other departments to track progress with respect to phasing out subminimum wages not later than the date that is five years after the effective date of this section. 314
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Sec. 4111.14. (A) Pursuant to the general assembly's authority to establish a minimum wage under Section 34 of Article II, Ohio Constitution, this section is in implementation of Section 34a of Article II, Ohio Constitution. In implementing Section 34a of Article II, Ohio Constitution, the general assembly hereby finds that the purpose of Section 34a of Article II, Ohio Constitution, is to: 318
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(1) Ensure that Ohio employees, as defined in division (B) (1) of this section, are paid the wage rate required by Section 34a of Article II, Ohio Constitution; 325
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(2) Ensure that covered Ohio employers maintain certain records that are directly related to the enforcement of the wage rate requirements in Section 34a of Article II, Ohio Constitution; 328
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(3) Ensure that Ohio employees who are paid the wage rate required by Section 34a of Article II, Ohio Constitution, may enforce their right to receive that wage rate in the manner set forth in Section 34a of Article II, Ohio Constitution; and 332
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(4) Protect the privacy of Ohio employees' pay and 336
personal information specified in Section 34a of Article II, 337
Ohio Constitution, by restricting an employee's access, and 338
access by a person acting on behalf of that employee, to the 339
employee's own pay and personal information. 340

(B) In accordance with Section 34a of Article II, Ohio 341
Constitution, the terms "employer," "employee," "employ," 342
"person," and "independent contractor" have the same meanings as 343
in the "Fair Labor Standards Act of 1938," 52 Stat. 1060, 29 344
U.S.C. 203, as amended. In construing the meaning of these 345
terms, due consideration and great weight shall be given to the 346
United States department of labor's and federal courts' 347
interpretations of those terms under the Fair Labor Standards 348
Act and its regulations. As used in division (B) of this 349
section: 350

(1) "Employee" means individuals employed in Ohio, but 351
does not mean individuals who are excluded from the definition 352
of "employee" under 29 U.S.C. 203(e) or individuals who are 353
exempted from the minimum wage requirements in 29 U.S.C. 213 and 354
from the definition of "employee" in this chapter. 355

(2) "Employ" and "employee" do not include any person 356
acting as a volunteer. In construing who is a volunteer, 357
"volunteer" shall have the same meaning as in sections 553.101 358
to 553.106 of Title 29 of the Code of Federal Regulations, as 359
amended, and due consideration and great weight shall be given 360
to the United States department of labor's and federal courts' 361
interpretations of the term "volunteer" under the Fair Labor 362
Standards Act and its regulations. 363

(3) "Employer" does not include a franchisor with respect 364
to the franchisor's relationship with a franchisee or an 365

employee of a franchisee, unless the franchisor agrees to assume 366
that role in writing or a court of competent jurisdiction 367
determines that the franchisor exercises a type or degree of 368
control over the franchisee or the franchisee's employees that 369
is not customarily exercised by a franchisor for the purpose of 370
protecting the franchisor's trademark, brand, or both. For 371
purposes of this division, "franchisor" and "franchisee" have 372
the same meanings as in 16 C.F.R. 436.1. 373

(4) Subject to division (B) (5) of this section, "employee" 374
does not include an individual who operates a vehicle or vessel 375
in the performance of services for or on behalf of a motor 376
carrier transporting property and to whom all of the following 377
factors apply: 378

(a) The individual owns the vehicle or vessel that is used 379
in performing the services for or on behalf of the carrier, or 380
the individual leases the vehicle or vessel under a bona fide 381
lease agreement that is not a temporary replacement lease 382
agreement. For purposes of this division, a bona fide lease 383
agreement does not include an agreement between the individual 384
and the motor carrier transporting property for which, or on 385
whose behalf, the individual provides services. 386

(b) The individual is responsible for supplying the 387
necessary personal services to operate the vehicle or vessel 388
used to provide the service. 389

(c) The compensation paid to the individual is based on 390
factors related to work performed, including on a mileage-based 391
rate or a percentage of any schedule of rates, and not solely on 392
the basis of the hours or time expended. 393

(d) The individual substantially controls the means and 394

manner of performing the services, in conformance with 395
regulatory requirements and specifications of the shipper. 396

(e) The individual enters into a written contract with the 397
carrier for whom the individual is performing the services that 398
describes the relationship between the individual and the 399
carrier to be that of an independent contractor and not that of 400
an employee. 401

(f) The individual is responsible for substantially all of 402
the principal operating costs of the vehicle or vessel and 403
equipment used to provide the services, including maintenance, 404
fuel, repairs, supplies, vehicle or vessel insurance, and 405
personal expenses, except that the individual may be paid by the 406
carrier the carrier's fuel surcharge and incidental costs, 407
including tolls, permits, and lumper fees. 408

(g) The individual is responsible for any economic loss or 409
economic gain from the arrangement with the carrier. 410

(5) A motor carrier may elect to consider an individual 411
described in division (B) (4) of this section as an employee for 412
purposes of this section. 413

(6) "Motor carrier" has the same meaning as in section 414
4923.01 of the Revised Code. 415

~~(C) In accordance with Section 34a of Article II, Ohio 416
Constitution, the state may issue licenses to employers 417
authorizing payment of a wage below that required by Section 34a 418
of Article II, Ohio Constitution, to individuals with mental or 419
physical disabilities that may otherwise adversely affect their 420
opportunity for employment. In issuing such licenses, the state 421
shall abide by the rules adopted pursuant to section 4111.06 of 422
the Revised Code. 423~~

~~(D)~~ (1) ~~(C)~~ (1) In accordance with Section 34a of Article 424
II, Ohio Constitution, individuals employed in or about the 425
property of an employer or an individual's residence on a casual 426
basis are not included within the coverage of Section 34a of 427
Article II, Ohio Constitution. As used in division ~~(D)~~ (C) of 428
this section: 429

(a) "Casual basis" means employment that is irregular or 430
intermittent and that is not performed by an individual whose 431
vocation is to be employed in or about the property of the 432
employer or individual's residence. In construing who is 433
employed on a "casual basis," due consideration and great weight 434
shall be given to the United States department of labor's and 435
federal courts' interpretations of the term "casual basis" under 436
the Fair Labor Standards Act and its regulations. 437

(b) "An individual employed in or about the property of an 438
employer or individual's residence" means an individual employed 439
on a casual basis or an individual employed in or about a 440
residence on a casual basis, respectively. 441

(2) In accordance with Section 34a of Article II, Ohio 442
Constitution, employees of a solely family-owned and operated 443
business who are family members of an owner are not included 444
within the coverage of Section 34a of Article II, Ohio 445
Constitution. As used in division ~~(D)~~ (2) ~~(C)~~ (2) of this section, 446
"family member" means a parent, spouse, child, stepchild, 447
sibling, grandparent, grandchild, or other member of an owner's 448
immediate family. 449

~~(E)~~ (D) In accordance with Section 34a of Article II, Ohio 450
Constitution, an employer shall at the time of hire provide an 451
employee with the employer's name, address, telephone number, 452
and other contact information and update such information when 453

it changes. As used in division ~~(E)~~(D) of this section: 454

(1) "Other contact information" may include, where 455
applicable, the address of the employer's internet site on the 456
world wide web, the employer's electronic mail address, fax 457
number, or the name, address, and telephone number of the 458
employer's statutory agent. "Other contact information" does not 459
include the name, address, telephone number, fax number, 460
internet site address, or electronic mail address of any 461
employee, shareholder, officer, director, supervisor, manager, 462
or other individual employed by or associated with an employer. 463

(2) "When it changes" means that the employer shall 464
provide its employees with the change in its name, address, 465
telephone number, or other contact information within sixty 466
business days after the change occurs. The employer shall 467
provide the changed information by using any of its usual 468
methods of communicating with its employees, including, but not 469
limited to, listing the change on the employer's internet site 470
on the world wide web, internal computer network, or a bulletin 471
board where it commonly posts employee communications or by 472
insertion or inclusion with employees' paychecks or pay stubs. 473

~~(F)~~(E) In accordance with Section 34a of Article II, Ohio 474
Constitution, an employer shall maintain a record of the name, 475
address, occupation, pay rate, hours worked for each day worked, 476
and each amount paid an employee for a period of not less than 477
three years following the last date the employee was employed by 478
that employer. As used in division ~~(F)~~(E) of this section: 479

(1) "Address" means an employee's home address as 480
maintained in the employer's personnel file or personnel 481
database for that employee. 482

(2) (a) With respect to employees who are not exempt from 483
the overtime pay requirements of the Fair Labor Standards Act or 484
this chapter, "pay rate" means an employee's base rate of pay. 485

(b) With respect to employees who are exempt from the 486
overtime pay requirements of the Fair Labor Standards Act or 487
this chapter, "pay rate" means an employee's annual base salary 488
or other rate of pay by which the particular employee qualifies 489
for that exemption under the Fair Labor Standards Act or this 490
chapter, but does not include bonuses, stock options, 491
incentives, deferred compensation, or any other similar form of 492
compensation. 493

(3) "Record" means the name, address, occupation, pay 494
rate, hours worked for each day worked, and each amount paid an 495
employee in one or more documents, databases, or other paper or 496
electronic forms of record-keeping maintained by an employer. No 497
one particular method or form of maintaining such a record or 498
records is required under this division. An employer is not 499
required to create or maintain a single record containing only 500
the employee's name, address, occupation, pay rate, hours worked 501
for each day worked, and each amount paid an employee. An 502
employer shall maintain a record or records from which the 503
employee or person acting on behalf of that employee could 504
reasonably review the information requested by the employee or 505
person. 506

An employer is not required to maintain the records 507
specified in division ~~(F) (3)~~ (E) (3) of this section for any 508
period before January 1, 2007. On and after January 1, 2007, the 509
employer shall maintain the records required by division ~~(F) (3)~~ 510
(E) (3) of this section for three years from the date the hours 511
were worked by the employee and for three years after the date 512

the employee's employment ends. 513

(4) (a) Except for individuals specified in division ~~(F) (4)~~ 514
~~(b)~~ (E) (4) (b) of this section, "hours worked for each day 515
worked" means the total amount of time worked by an employee in 516
whatever increments the employer uses for its payroll purposes 517
during a day worked by the employee. An employer is not required 518
to keep a record of the time of day an employee begins and ends 519
work on any given day. As used in division ~~(F) (4)~~ (E) (4) of this 520
section, "day" means a fixed period of twenty-four consecutive 521
hours during which an employee performs work for an employer. 522

(b) An employer is not required to keep records of "hours 523
worked for each day worked" for individuals for whom the 524
employer is not required to keep those records under the Fair 525
Labor Standards Act and its regulations or individuals who are 526
not subject to the overtime pay requirements specified in 527
section 4111.03 of the Revised Code. 528

(5) "Each amount paid an employee" means the total gross 529
wages paid to an employee for each pay period. As used in 530
division ~~(F) (5)~~ (E) (5) of this section, "pay period" means the 531
period of time designated by an employer to pay an employee the 532
employee's gross wages in accordance with the employer's payroll 533
practices under section 4113.15 of the Revised Code. 534

~~(G)~~ (F) In accordance with Section 34a of Article II, Ohio 535
Constitution, an employer must provide such information without 536
charge to an employee or person acting on behalf of an employee 537
upon request. As used in division ~~(G)~~ (F) of this section: 538

(1) "Such information" means the name, address, 539
occupation, pay rate, hours worked for each day worked, and each 540
amount paid for the specific employee who has requested that 541

specific employee's own information and does not include the 542
name, address, occupation, pay rate, hours worked for each day 543
worked, or each amount paid of any other employee of the 544
employer. "Such information" does not include hours worked for 545
each day worked by individuals for whom an employer is not 546
required to keep that information under the Fair Labor Standards 547
Act and its regulations or individuals who are not subject to 548
the overtime pay requirements specified in section 4111.03 of 549
the Revised Code. 550

(2) "Acting on behalf of an employee" means a person 551
acting on behalf of an employee as any of the following: 552

(a) The certified or legally recognized collective 553
bargaining representative for that employee under the applicable 554
federal law or Chapter 4117. of the Revised Code; 555

(b) The employee's attorney; 556

(c) The employee's parent, guardian, or legal custodian. 557

A person "acting on behalf of an employee" must be 558
specifically authorized by an employee in order to make a 559
request for that employee's own name, address, occupation, pay 560
rate, hours worked for each day worked, and each amount paid to 561
that employee. 562

(3) "Provide" means that an employer shall provide the 563
requested information within thirty business days after the date 564
the employer receives the request, unless either of the 565
following occurs: 566

(a) The employer and the employee or person acting on 567
behalf of the employee agree to some alternative time period for 568
providing the information. 569

(b) The thirty-day period would cause a hardship on the employer under the circumstances, in which case the employer must provide the requested information as soon as practicable.

(4) A "request" made by an employee or a person acting on behalf of an employee means a request by an employee or a person acting on behalf of an employee for the employee's own information. The employer may require that the employee provide the employer with a written request that has been signed by the employee and notarized and that reasonably specifies the particular information being requested. The employer may require that the person acting on behalf of an employee provide the employer with a written request that has been signed by the employee whose information is being requested and notarized and that reasonably specifies the particular information being requested.

~~(H)~~ (G) In accordance with Section 34a of Article II, Ohio Constitution, an employee, person acting on behalf of one or more employees, and any other interested party may file a complaint with the state for a violation of any provision of Section 34a of Article II, Ohio Constitution, or any law or regulation implementing its provisions. Such complaint shall be promptly investigated and resolved by the state. The employee's name shall be kept confidential unless disclosure is necessary to resolution of a complaint and the employee consents to disclosure. As used in division ~~(H)~~ (G) of this section:

(1) "Complaint" means a complaint of an alleged violation pertaining to harm suffered by the employee filing the complaint, by a person acting on behalf of one or more employees, or by an interested party.

(2) "Acting on behalf of one or more employees" has the

same meaning as "acting on behalf of an employee" in division 600
~~(G) (2)~~ (F) (2) of this section. Each employee must provide a 601
separate written and notarized authorization before the person 602
acting on that employee's or those employees' behalf may request 603
the name, address, occupation, pay rate, hours worked for each 604
day worked, and each amount paid for the particular employee. 605

(3) "Interested party" means a party who alleges to be 606
injured by the alleged violation and who has standing to file a 607
complaint under common law principles of standing. 608

(4) "Resolved by the state" means that the complaint has 609
been resolved to the satisfaction of the state. 610

(5) "Shall be kept confidential" means that the state 611
shall keep the name of the employee confidential as required by 612
division ~~(H)~~ (G) of this section. 613

~~(I)~~ (H) In accordance with Section 34a of Article II, Ohio 614
Constitution, the state may on its own initiative investigate an 615
employer's compliance with Section 34a of Article II, Ohio 616
Constitution, and any law or regulation implementing Section 34a 617
of Article II, Ohio Constitution. The employer shall make 618
available to the state any records related to such investigation 619
and other information required for enforcement of Section 34a of 620
Article II, Ohio Constitution or any law or regulation 621
implementing Section 34a of Article II, Ohio Constitution. The 622
state shall investigate an employer's compliance with this 623
section in accordance with the procedures described in section 624
4111.04 of the Revised Code. All records and information related 625
to investigations by the state are confidential and are not a 626
public record subject to section 149.43 of the Revised Code. 627
This division does not prevent the state from releasing to or 628
exchanging with other state and federal wage and hour regulatory 629

authorities information related to investigations. 630

~~(J)~~ (I) In accordance with Section 34a of Article II, Ohio 631
Constitution, damages shall be calculated as an additional two 632
times the amount of the back wages and in the case of a 633
violation of an anti-retaliation provision an amount set by the 634
state or court sufficient to compensate the employee and deter 635
future violations, but not less than one hundred fifty dollars 636
for each day that the violation continued. The "not less than 637
one hundred fifty dollar" penalty specified in division ~~(J)~~ (I) 638
of this section shall be imposed only for violations of the 639
anti-retaliation provision in Section 34a of Article II, Ohio 640
Constitution. 641

~~(K)~~ (J) In accordance with Section 34a of Article II, Ohio 642
Constitution, an action for equitable and monetary relief may be 643
brought against an employer by the attorney general and/or an 644
employee or person acting on behalf of an employee or all 645
similarly situated employees in any court of competent 646
jurisdiction, including the court of common pleas of an 647
employee's county of residence, for any violation of Section 34a 648
of Article II, Ohio Constitution, or any law or regulation 649
implementing its provisions within three years of the violation 650
or of when the violation ceased if it was of a continuing 651
nature, or within one year after notification to the employee of 652
final disposition by the state of a complaint for the same 653
violation, whichever is later. 654

(1) As used in division ~~(K)~~ (J) of this section, 655
"notification" means the date on which the notice was sent to 656
the employee by the state. 657

(2) No employee shall join as a party plaintiff in any 658
civil action that is brought under division ~~(K)~~ (J) of this 659

section by an employee, person acting on behalf of an employee, 660
or person acting on behalf of all similarly situated employees 661
unless that employee first gives written consent to become such 662
a party plaintiff and that consent is filed with the court in 663
which the action is brought. 664

(3) A civil action regarding an alleged violation of this 665
section shall be maintained only under division ~~(K)~~ (J) of this 666
section. This division does not preclude the joinder in a single 667
civil action of an action under this division and an action 668
under section 4111.10 of the Revised Code. 669

(4) Any agreement between an employee and employer to work 670
for less than the wage rate specified in Section 34a of Article 671
II, Ohio Constitution, is no defense to an action under this 672
section. 673

~~(L)~~ (K) In accordance with Section 34a of Article II, Ohio 674
Constitution, there shall be no exhaustion requirement, no 675
procedural, pleading, or burden of proof requirements beyond 676
those that apply generally to civil suits in order to maintain 677
such action and no liability for costs or attorney's fees on an 678
employee except upon a finding that such action was frivolous in 679
accordance with the same standards that apply generally in civil 680
suits. Nothing in division ~~(L)~~ (K) of this section affects the 681
right of an employer and employee to agree to submit a dispute 682
under this section to alternative dispute resolution, including, 683
but not limited to, arbitration, in lieu of maintaining the 684
civil suit specified in division ~~(K)~~ (J) of this section. 685
Nothing in this division limits the state's ability to 686
investigate or enforce this section. 687

~~(M)~~ (L) An employer who provides such information 688
specified in Section 34a of Article II, Ohio Constitution, shall 689

be immune from any civil liability for injury, death, or loss to 690
person or property that otherwise might be incurred or imposed 691
as a result of providing that information to an employee or 692
person acting on behalf of an employee in response to a request 693
by the employee or person, and the employer shall not be subject 694
to the provisions of Chapters 1347. and 1349. of the Revised 695
Code to the extent that such provisions would otherwise apply. 696
As used in division ~~(M)~~(L) of this section, "such information," 697
"acting on behalf of an employee," and "request" have the same 698
meanings as in division ~~(G)~~(F) of this section. 699

~~(N)~~(M) As used in this section, "the state" means the 700
director of commerce. 701

Sec. 5122.28. No patient of a hospital for persons with 702
mental illnesses shall be compelled to perform labor which 703
involves the operation, support, or maintenance of the hospital 704
or for which the hospital is under contract with an outside 705
organization. Privileges or release from the hospital shall not 706
be conditional upon the performance of such labor. Patients who 707
volunteer to perform such labor shall be compensated at a rate 708
derived from the value of work performed, having reference to 709
the prevailing wage rate for comparable work ~~or wage rates~~ 710
~~established under section 4111.06 of the Revised Code.~~ 711

A patient may be required to perform therapeutic tasks 712
which do not involve the operation, support, or maintenance of 713
the hospital if those tasks are an integrated part of the 714
patient's treatment plan and supervised by a person qualified to 715
oversee the therapeutic aspects of the activity. 716

A patient may be required to perform tasks of a personal 717
housekeeping nature. 718

Sec. 5123.022. (A) As used in this section and in section 719
5123.023 of the Revised Code: 720

(1) "Community employment" means competitive employment 721
that takes place in an integrated setting. 722

(2) "Competitive employment" means full-time or part-time 723
work in the competitive labor market in which payment is at or 724
above the minimum wage but not less than the customary wage and 725
level of benefits paid by the employer for the same or similar 726
work performed by persons who are not disabled. 727

(3) "Integrated setting" means a setting typically found 728
in the community where individuals with developmental 729
disabilities interact with individuals who do not have 730
disabilities to the same extent that individuals in comparable 731
positions who are not disabled interact with other individuals, 732
including in employment settings in which employees interact 733
with the community through technology. 734

(B) It is hereby declared to be the policy of this state 735
that employment services for individuals with developmental 736
disabilities be directed at community employment. Every 737
individual with a developmental disability is presumed capable 738
of community employment. 739

The departments of developmental disabilities, education 740
and workforce, medicaid, job and family services, and 741
~~mental behavioral health and addiction services~~; the 742
opportunities for Ohioans with disabilities agency; and each 743
other state agency that provides employment services to 744
individuals with developmental disabilities shall implement the 745
policy of this state and ensure that it is followed whenever 746
employment services are provided to individuals with 747

developmental disabilities. 748

The department of developmental disabilities shall 749
coordinate the actions taken by state agencies to comply with 750
the state's policy. Agencies shall collaborate within their 751
divisions and with each other to ensure that state programs, 752
policies, procedures, and funding support competitive and 753
integrated employment of individuals with developmental 754
disabilities. State agencies shall share information with the 755
department, and the department shall track progress toward full 756
implementation of the policy. The department, in coordination 757
with any task force established by the governor, shall compile 758
data and annually submit to the governor a report on 759
implementation of the policy. 760

The department and state agencies may adopt rules to 761
implement the state's policy. 762

(C) The state's policy articulated in this section is 763
intended to promote the right of each individual with a 764
developmental disability to informed choice; however, nothing in 765
this section requires any employer to give preference in hiring 766
to an individual because the individual has a disability. 767

(D) Each political subdivision that provides employment 768
services to individuals with developmental disabilities shall 769
implement a policy that complies with the policy of this state 770
and ensure that it is followed whenever employment services are 771
provided to individuals with developmental disabilities. 772

Sec. 5123.023. (A) The director of developmental 773
disabilities shall establish an employment first task force 774
consisting of the departments of developmental disabilities, 775
education and workforce, medicaid, job and family services, and 776

~~mental behavioral health and addiction services; and the~~ 777
opportunities for Ohioans with disabilities agency. The purpose 778
of the task force shall be to improve the coordination of the 779
state's efforts to address the needs of individuals with 780
developmental disabilities who seek community employment ~~as~~ 781
~~defined in section 5123.022 of the Revised Code.~~ 782

(B) The department of developmental disabilities may enter 783
into interagency agreements with any of the government entities 784
on the task force. The interagency agreements may specify either 785
or both of the following: 786

(1) The roles and responsibilities of the government 787
entities that are members of the task force, including any money 788
to be contributed by those entities; 789

(2) The projects and activities of the task force. 790

(C) The task force shall do all of the following: 791

(1) Review the transition plans submitted by employers 792
under section 4111.061 of the Revised Code and develop long-term 793
strategies to assist those employers in phasing out subminimum 794
wages as defined in that section not later than the date that is 795
five years after the effective date of this amendment; 796

(2) Review and develop recommendations to transition 797
individuals with developmental disabilities from subminimum 798
wages and to support these individuals in seeking competitive 799
employment; 800

(3) Work with interagency partners to ensure developmental 801
disability services that align with national models are 802
available for individuals with developmental disabilities; 803

(4) Use data available to the department of developmental 804

disabilities to identify opportunities for improving health 805
outcomes for individuals with developmental disabilities; 806

(5) Where possible, use existing statewide data systems to 807
compile information about the transition of specific individuals 808
with developmental disabilities from positions paying a 809
subminimum wage to competitive employment. 810

(D) Not later than the first day of March immediately 811
after the effective date of this amendment, and on the first day 812
of March of each even-numbered year thereafter, the task force, 813
in consultation with the department of developmental 814
disabilities, shall submit to the general assembly a report that 815
includes all of the following: 816

(1) Information regarding the outcomes, best practices, 817
and challenges with respect to individuals with developmental 818
disabilities; 819

(2) Information regarding opportunities to support 820
individuals with developmental disabilities; 821

(3) Legislative recommendations for creating a better 822
system of care for individuals with developmental disabilities. 823

(E) There is hereby created in the state treasury the 824
employment first taskforce fund. Any money received by the task 825
force from its members shall be credited to the fund. The 826
department of developmental disabilities shall use the fund to 827
support the work of the task force. 828

Sec. 5123.024. (A) As used in this section: 829

(1) "Competitive employment" and "integrated setting" have 830
the same meanings as in section 5123.022 of the Revised Code. 831

(2) "Subminimum wage" has the same meaning as in section 832

4111.061 of the Revised Code. 833

(B) Nothing in this chapter or the elimination of 834
subminimum wage under section 4111.061 of the Revised Code shall 835
be construed to limit, restrict, or deny the right of an 836
individual with a developmental disability to choose among 837
lawful employment, day services, or community participation 838
options consistent with the individual's preferences, strengths, 839
abilities, and support needs. 840

(C) (1) Decisions concerning employment and day services 841
shall be determined through a person-centered planning process 842
conducted in accordance with rules adopted by the director of 843
developmental disabilities under section 5123.04 of the Revised 844
Code. 845

(2) Each individual with a developmental disability shall 846
be provided timely, accessible, and unbiased information 847
necessary to support an informed choice regarding employment 848
options. 849

(D) (1) Consistent with rules adopted by the director under 850
section 5123.04 of the Revised Code, no individual with a 851
developmental disability shall be required to participate in 852
competitive employment in an integrated setting as a condition 853
of eligibility for, or receipt of, services, supports, or 854
funding. 855

(2) No individual with a developmental disability shall be 856
denied or terminated from services or supports or have services 857
or supports reduced solely because of a decline, delay, or 858
discontinued participation in competitive employment in 859
integrated settings, except when the services or supports are 860
reduced or terminated when otherwise determined appropriate in 861

accordance with rules adopted by the director under section 862
5123.04 of the Revised Code. 863

(E) An individual with a developmental disability may 864
choose to review and revise the individual's decisions regarding 865
employment or day service at any time through the person- 866
centered planning process. 867

(F) Nothing in this section shall be construed to prohibit 868
a provider, employer, or business partner from continuing or 869
entering into a contract for goods or services, provided that 870
all workers are compensated in accordance with applicable state 871
and federal law. 872

(G) The elimination of subminimum wage in accordance with 873
section 4111.061 of the Revised Code does not require the 874
termination, cancellation, or nonrenewal of any contract or 875
business relationship, nor limit an employer or provider's 876
ability to otherwise negotiate or modify contract terms to 877
ensure compliance with applicable state and federal laws. 878

(H) The department of developmental disabilities shall 879
coordinate with other relevant state agencies to provide 880
technical assistance and transition support to providers and 881
business partners to facilitate compliance with wage 882
requirements for individuals with developmental disabilities 883
while maintaining existing contractual relationships. 884

(I) Nothing in this section shall be interpreted to 885
diminish or supersede existing individual rights, person- 886
centered planning requirements, or informed choice protections 887
established under this chapter or rules adopted by the director 888
under section 5123.04 of the Revised Code. 889

(J) Notwithstanding the elimination of subminimum wage 890

under section 4111.061 of the Revised Code, nothing in this 891
section prohibits a provider of home and community-based 892
services from receiving medicaid payment for authorized services 893
delivered to an individual with developmental disabilities who 894
elects not to engage in paid work or does not perform work 895
activities, consistent with applicable state and federal 896
requirements including rules adopted by the director under 897
section 5123.04 of the Revised Code. 898

Sec. 5123.87. (A) No resident of an institution for 899
persons with intellectual disabilities shall be compelled to 900
perform labor that involves the operation, support, or 901
maintenance of the institution or for which the institution is 902
under contract with an outside organization. Privileges or 903
release from the institution shall not be conditional upon the 904
performance of such labor. Residents who volunteer to perform 905
such labor shall be compensated at a rate derived from the value 906
of the work performed, having reference to the prevailing wage 907
rate for comparable work ~~or wage rates established under section~~ 908
~~4111.06 of the Revised Code.~~ 909

(B) A resident may be required to perform habilitative 910
tasks that do not involve the operation, support, or maintenance 911
of the institution if those tasks are an integrated part of the 912
resident's habilitation plan and supervised by a member of the 913
institution's professional staff who is designated by the chief 914
program director. 915

(C) A resident may be required to perform tasks of a 916
personal housekeeping nature. 917

Sec. 5747.88. (A) As used in this section, "qualified 918
vendor" has the same meaning as in section 3304.45 of the 919
Revised Code. 920

(B) There is allowed a nonrefundable credit against a taxpayer's aggregate tax liability under section 5747.02 of the Revised Code for a taxpayer issued a tax credit certificate under section 3304.45 of the Revised Code for purchases made from a qualified vendor. The credit shall equal the dollar amount indicated on the certificate and shall be claimed for the taxable year in which the certificate is issued. 921
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The credit shall be claimed in the order required under section 5747.98 of the Revised Code. If the credit exceeds the taxpayer's aggregate tax due under section 5747.02 of the Revised Code for that taxable year after allowing for credits that precede the credit under this section in that order, such excess shall be allowed as a credit in each of the ensuing four taxable years, but the amount of any excess credit allowed in any such taxable year shall be deducted from the balance carried forward to the ensuing taxable year. 928
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A taxpayer claiming a credit pursuant to this section shall submit a copy of the certificate with the taxpayer's return. Nothing in this section limits or disallows pass-through treatment of the credit. 937
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Sec. 5747.98. (A) To provide a uniform procedure for calculating a taxpayer's aggregate tax liability under section 5747.02 of the Revised Code, a taxpayer shall claim any credits to which the taxpayer is entitled in the following order: 941
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Either the retirement income credit under division (B) of section 5747.055 of the Revised Code or the lump sum retirement income credits under divisions (C), (D), and (E) of that section; 945
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Either the senior citizen credit under division (F) of 949

section 5747.055 of the Revised Code or the lump sum	950
distribution credit under division (G) of that section;	951
The dependent care credit under section 5747.054 of the	952
Revised Code;	953
The credit for displaced workers who pay for job training	954
under section 5747.27 of the Revised Code;	955
The twenty-dollar personal exemption credit under section	956
5747.022 of the Revised Code;	957
The joint filing credit under division (E) of section	958
5747.05 of the Revised Code;	959
The earned income credit under section 5747.71 of the	960
Revised Code;	961
The nonrefundable credit for education expenses under	962
section 5747.72 of the Revised Code;	963
The nonrefundable credit for donations to scholarship	964
granting organizations under section 5747.73 of the Revised	965
Code;	966
The nonrefundable credit for tuition paid to a	967
nonchartered nonpublic school under section 5747.75 of the	968
Revised Code;	969
The nonrefundable vocational job credit under section	970
5747.057 of the Revised Code;	971
The nonrefundable job retention credit under division (B)	972
of section 5747.058 of the Revised Code;	973
The enterprise zone credit under section 5709.66 of the	974
Revised Code;	975
The credit for beginning farmers who participate in a	976

financial management program under division (B) of section 5747.77 of the Revised Code;	977 978
<u>The credit for purchases made from a qualified vendor under section 5747.88 of the Revised Code;</u>	979 980
The credit for commercial vehicle operator training expenses under section 5747.82 of the Revised Code;	981 982
The nonrefundable welcome home Ohio (WHO) program credit under section 122.633 of the Revised Code;	983 984
The nonrefundable credit for transformational mixed use development tax credit certificate holders under section 5747.87 of the Revised Code;	985 986 987
The credit for selling or renting agricultural assets to beginning farmers under division (A) of section 5747.77 of the Revised Code;	988 989 990
The credit for purchases of qualifying grape production property under section 5747.28 of the Revised Code;	991 992
The small business investment credit under section 5747.81 of the Revised Code;	993 994
The nonrefundable lead abatement credit under section 5747.26 of the Revised Code;	995 996
The opportunity zone investment credit under section 5747.86 of the Revised Code;	997 998
The enterprise zone credits under section 5709.65 of the Revised Code;	999 1000
The research and development credit under section 5747.331 of the Revised Code;	1001 1002
The credit for rehabilitating a historic building under	1003

section 5747.76 of the Revised Code;	1004
The nonrefundable Ohio low-income housing tax credit under	1005
section 5747.83 of the Revised Code;	1006
The nonrefundable affordable single-family home credit	1007
under section 5747.84 of the Revised Code;	1008
The nonresident credit under division (A) of section	1009
5747.05 of the Revised Code;	1010
The credit for a resident's out-of-state income under	1011
division (B) of section 5747.05 of the Revised Code;	1012
The refundable motion picture and Broadway theatrical	1013
production credit under section 5747.66 of the Revised Code;	1014
The refundable jobs creation credit or job retention	1015
credit under division (A) of section 5747.058 of the Revised	1016
Code;	1017
The refundable credit for taxes paid by a qualifying	1018
entity granted under section 5747.059 of the Revised Code;	1019
The refundable credits for taxes paid by a qualifying	1020
pass-through entity granted under division (I) of section	1021
5747.08 of the Revised Code;	1022
The refundable credit under section 5747.80 of the Revised	1023
Code for losses on loans made to the Ohio venture capital	1024
program under sections 150.01 to 150.10 of the Revised Code;	1025
The refundable credit for rehabilitating a historic	1026
building under section 5747.76 of the Revised Code;	1027
The refundable credit under section 5747.39 of the Revised	1028
Code for taxes levied under section 5747.38 of the Revised Code	1029
paid by an electing pass-through entity.	1030

(B) For any credit, except the refundable credits 1031
enumerated in this section and the credit granted under division 1032
(H) of section 5747.08 of the Revised Code, the amount of the 1033
credit for a taxable year shall not exceed the taxpayer's 1034
aggregate amount of tax due under section 5747.02 of the Revised 1035
Code, after allowing for any other credit that precedes it in 1036
the order required under this section. Any excess amount of a 1037
particular credit may be carried forward if authorized under the 1038
section creating that credit. Nothing in this chapter shall be 1039
construed to allow a taxpayer to claim, directly or indirectly, 1040
a credit more than once for a taxable year. 1041

Sec. 5751.56. (A) As used in this section, "qualified 1042
vendor" has the same meaning as in section 3304.45 of the 1043
Revised Code. 1044

(B) There is allowed a nonrefundable credit against the 1045
tax imposed by section 5751.02 of the Revised Code for a 1046
taxpayer that is issued a tax credit certificate under section 1047
3304.45 of the Revised Code for purchases made from a qualified 1048
vendor. The credit shall equal the dollar amount indicated on 1049
the certificate and shall be claimed for the tax period in which 1050
the certificate is issued. 1051

The credit shall be claimed in the order required under 1052
section 5751.98 of the Revised Code. If the credit exceeds the 1053
taxpayer's aggregate tax due under section 5751.02 of the 1054
Revised Code for the tax period after allowing for credits that 1055
precede the credit under this section in that order, such excess 1056
may be carried forward for up to fifteen tax periods, but the 1057
amount of any excess credit allowed in any such tax period shall 1058
be deducted from the balance carried forward to the ensuing tax 1059
period. 1060

A taxpayer claiming a credit pursuant to this section 1061
shall submit a copy of the certificate with the taxpayer's 1062
return. 1063

Sec. 5751.98. (A) To provide a uniform procedure for 1064
calculating the amount of tax due under this chapter, a taxpayer 1065
shall claim any credits to which it is entitled in the following 1066
order: 1067

The nonrefundable jobs retention credit under division (B) 1068
of section 5751.50 of the Revised Code; 1069

The nonrefundable credit for purchases made from a 1070
qualified vendor under section 5751.56 of the Revised Code; 1071

The nonrefundable credit for qualified research expenses 1072
under division (B) of section 5751.51 of the Revised Code; 1073

The nonrefundable credit for a borrower's qualified 1074
research and development loan payments under division (B) of 1075
section 5751.52 of the Revised Code; 1076

The nonrefundable credit for unused net operating losses 1077
under section 5751.53 of the Revised Code; 1078

The refundable motion picture and Broadway theatrical 1079
production credit under section 5751.54 of the Revised Code; 1080

The refundable jobs creation credit or job retention 1081
credit under division (A) of section 5751.50 of the Revised 1082
Code. 1083

(B) For any credit except the refundable credits 1084
enumerated in this section, the amount of the credit for a tax 1085
period shall not exceed the tax due after allowing for any other 1086
credit that precedes it in the order required under this 1087
section. Any excess amount of a particular credit may be carried 1088

forward if authorized under the section creating the credit. 1089

Section 2. That existing sections 4111.06, 4111.14, 1090
5122.28, 5123.022, 5123.023, 5123.87, 5747.98, and 5751.98 of 1091
the Revised Code are hereby repealed. 1092

Section 3. This act shall be known as the Ohio Employment 1093
First and Greater Opportunities for Persons with Disabilities 1094
Act. 1095