### As Introduced

**136th General Assembly** 

# Regular Session 2025-2026

H. B. No. 225

**Representatives Jarrells, Young** 

Cosponsors: Representatives Abdullahi, Brennan, Brewer, Denson, Grim, Isaacsohn, Lett, McNally, Mohamed, Piccolantonio, Russo, Thomas, C., Troy, Upchurch, Lorenz, Johnson, Barhorst, Ritter, Jones

# A BILL

То	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
	5747.87, and 5751.56 of the Revised Code to	4
	phase out the subminimum wage for individuals	5
	with physical or mental disabilities, to	6
	authorize a tax credit for purchases made from	7
	nonprofit corporations that hire such	8
	individuals, and to name this act the Ohio	9
	Employment First and Greater Opportunities for	10
	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, 5747.87, and 5751.56 of the Revised	14
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 20 (a) The nonprofit corporation is exempt from federal income taxation pursuant to section 501(a) as an organization 21 described in section 501(c)(3) of the Internal Revenue Code. 22 23 (b) At least twenty per cent of the individuals employed 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 27 (c) One or more of the following applies: 28 (i) The nonprofit corporation offers to contribute at 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 32 employer-sponsored insurance plan under the Affordable Care Act for each eligible employee. 33 34 (iii) The nonprofit corporation does not offer an employer-sponsored insurance plan, but pays the penalty required 35 36 by 26 U.S.C. 4980H for each eligible employee who purchases 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
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(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
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credit shall equal fifteen per cent of the price of purchases	
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. <del>The </del> 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. 1.37 (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 205 206 consultation with the executive director of the opportunities 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: 210 211 (1) Identify and develop protections to ensure 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
(4) Propose a plan to establish and evaluate benchmarks	222
for measuring progress with respect to implementing the	223
transition plans each year until subminimum wages are eliminated	223
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beginning on the date that is five years after the effective	
date of this section;	226
(5) Propose a plan to monitor and track the outcomes of	227
employees with disabilities;	228
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(6) Identify initiatives, investments, training, and	229
services designed to improve wages, reduce unemployment rates,	230
and provide support and sustainable work opportunities for	231
individuals with disabilities;	232
(7) Identify and make recommendations for sustainable	233
support, funding, and resources to assist individuals with	234
disabilities with respect to phasing out subminimum wages, such	235
as financing for the cost to implement and provide employment	236
services, training, and support;	237
(8) Ensure that the transition plans protect the rights of	238
individuals with disabilities and complies with the "Americans	239
with Disabilities Act of 1990," 42 U.S.C. 12111, et seq. and	240
Chapter 4112. of the Revised Code.	241
(D) Not later than the first day of January that first	242
occurs following the effective date of this section, and not	243
later than the first day of January of each year thereafter	244
until the date that is five years after the effective date of	245
this section, the director of developmental disabilities shall	240
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includes the information described in division (C) of this	248
section.	249
(E) The director of developmental disabilities, in	250
consultation with the executive director of the opportunities	251
for Ohioans with disabilities agency, shall solicit assistance	252
from all of the following in carrying out the director's duties	253
under this section:	254
(1) The employment first task force established under	255
section 5123.023 of the Revised Code;	256
(2) Stakeholders who have expertise regarding the	257
employment of individuals with disabilities, at least twenty per	258
cent of whom are individuals with disabilities;	259
(3) Family members of individuals with disabilities;	260
(4) Organizations that advocate on behalf of individuals	261
with disabilities;	262
(5) Providers of services to individuals with	263
disabilities;	264
(6) Local governments;	265
(7) Business associations.	266
(F) Each department that employs or provides employment	267
services to individuals with disabilities shall do both of the	268
following:	269
(1) Coordinate and collaborate with other departments to	270
ensure that state programs, policies, procedures, and funding	271
contribute toward the competitive, integrated employment of	272
individuals with disabilities;	273
(2) Share nonconfidential data and other information with	274

other departments to track progress with respect to phasing out	275
subminimum wages not later than the date that is five years	276
after the effective date of this section.	277
Sec. 4111.14. (A) Pursuant to the general assembly's	278
authority to establish a minimum wage under Section 34 of	279
Article II, Ohio Constitution, this section is in implementation	280
of Section 34a of Article II, Ohio Constitution. In implementing	281
Section 34a of Article II, Ohio Constitution, the general	282
assembly hereby finds that the purpose of Section 34a of Article	283
II, Ohio Constitution, is to:	284
(1) Ensure that Ohio employees, as defined in division (B)	285
(1) of this section, are paid the wage rate required by Section	286
34a of Article II, Ohio Constitution;	287
(2) Ensure that covered Ohio employers maintain certain	288
records that are directly related to the enforcement of the wage	289
rate requirements in Section 34a of Article II, Ohio	290
Constitution;	291
(3) Ensure that Ohio employees who are paid the wage rate	292
required by Section 34a of Article II, Ohio Constitution, may	293
enforce their right to receive that wage rate in the manner set	294
forth in Section 34a of Article II, Ohio Constitution; and	295
(4) Protect the privacy of Ohio employees' pay and	296
personal information specified in Section 34a of Article II,	297
Ohio Constitution, by restricting an employee's access, and	298
access by a person acting on behalf of that employee, to the	299
employee's own pay and personal information.	300
(B) In accordance with Section 34a of Article II, Ohio	301
Constitution, the terms "employer," "employee," "employ,"	302
"person," and "independent contractor" have the same meanings as	303

in the "Fair Labor Standards Act of 1938," 52 Stat. 1060, 29 304
U.S.C. 203, as amended. In construing the meaning of these 305
terms, due consideration and great weight shall be given to the 306
United States department of labor's and federal courts' 307
interpretations of those terms under the Fair Labor Standards 308
Act and its regulations. As used in division (B) of this 309
section: 310

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

(2) "Employ" and "employee" do not include any person 316 acting as a volunteer. In construing who is a volunteer, 317 "volunteer" shall have the same meaning as in sections 553.101 318 to 553.106 of Title 29 of the Code of Federal Regulations, as 319 amended, and due consideration and great weight shall be given 320 to the United States department of labor's and federal courts' 321 interpretations of the term "volunteer" under the Fair Labor 322 Standards Act and its regulations. 323

(3) "Employer" does not include a franchisor with respect 324 to the franchisor's relationship with a franchisee or an 325 employee of a franchisee, unless the franchisor agrees to assume 326 that role in writing or a court of competent jurisdiction 327 determines that the franchisor exercises a type or degree of 328 control over the franchisee or the franchisee's employees that 329 is not customarily exercised by a franchisor for the purpose of 330 protecting the franchisor's trademark, brand, or both. For 331 purposes of this division, "franchisor" and "franchisee" have 332 the same meanings as in 16 C.F.R. 436.1. 333

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

(a) The individual owns the vehicle or vessel that is used 339 in performing the services for or on behalf of the carrier, or 340 the individual leases the vehicle or vessel under a bona fide 341 lease agreement that is not a temporary replacement lease 342 343 agreement. For purposes of this division, a bona fide lease agreement does not include an agreement between the individual 344 and the motor carrier transporting property for which, or on 345 whose behalf, the individual provides services. 346

(b) The individual is responsible for supplying the 347
necessary personal services to operate the vehicle or vessel 348
used to provide the service. 349

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

(d) The individual substantially controls the means and
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manner of performing the services, in conformance with
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regulatory requirements and specifications of the shipper.
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(e) The individual enters into a written contract with the
carrier for whom the individual is performing the services that
describes the relationship between the individual and the
carrier to be that of an independent contractor and not that of
an employee.

(f) The individual is responsible for substantially all of 362

the principal operating costs of the vehicle or vessel and	363
equipment used to provide the services, including maintenance,	364
fuel, repairs, supplies, vehicle or vessel insurance, and	365
personal expenses, except that the individual may be paid by the	366
carrier the carrier's fuel surcharge and incidental costs,	367
including tolls, permits, and lumper fees.	368
(g) The individual is responsible for any economic loss or	369
economic gain from the arrangement with the carrier.	370
(5) A motor carrier may elect to consider an individual	371
described in division (B)(4) of this section as an employee for	372
purposes of this section.	373
(6) "Motor carrier" has the same meaning as in section	374
4923.01 of the Revised Code.	375
(C) In accordance with Section 34a of Article II, Ohio-	376
Constitution, the state may issue licenses to employers	377
authorizing payment of a wage below that required by Section 34a	378
of Article II, Ohio Constitution, to individuals with mental or	379
physical disabilities that may otherwise adversely affect their	380
opportunity for employment. In issuing such licenses, the state	381
shall abide by the rules adopted pursuant to section 4111.06 of	382
the Revised Code.	383
<del>(D)(1)_(C)(1)</del> In accordance with Section 34a of Article	384
II, Ohio Constitution, individuals employed in or about the	385
property of an employer or an individual's residence on a casual	386
basis are not included within the coverage of Section 34a of	387
Article II, Ohio Constitution. As used in division $(D)$ (C) of	388
this section:	389

(a) "Casual basis" means employment that is irregular orintermittent and that is not performed by an individual whose391

vocation is to be employed in or about the property of the 392 employer or individual's residence. In construing who is 393 employed on a "casual basis," due consideration and great weight 394 shall be given to the United States department of labor's and 395 federal courts' interpretations of the term "casual basis" under 396 the Fair Labor Standards Act and its regulations. 397

(b) "An individual employed in or about the property of an 398
employer or individual's residence" means an individual employed 399
on a casual basis or an individual employed in or about a 400
residence on a casual basis, respectively. 401

(2) In accordance with Section 34a of Article II, Ohio 402 Constitution, employees of a solely family-owned and operated 403 business who are family members of an owner are not included 404 within the coverage of Section 34a of Article II, Ohio 405 Constitution. As used in division  $\frac{(D)(2)}{(C)}(C)(2)$  of this section, 406 "family member" means a parent, spouse, child, stepchild, 407 sibling, grandparent, grandchild, or other member of an owner's 408 immediate family. 409

(E)(D)In accordance with Section 34a of Article II, Ohio410Constitution, an employer shall at the time of hire provide an411employee with the employer's name, address, telephone number,412and other contact information and update such information when413it changes. As used in division(E)(D) of this section:

(1) "Other contact information" may include, where
applicable, the address of the employer's internet site on the
world wide web, the employer's electronic mail address, fax
number, or the name, address, and telephone number of the
employer's statutory agent. "Other contact information" does not
include the name, address, telephone number, fax number,
internet site address, or electronic mail address of any
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employee, shareholder, officer, director, supervisor, manager, 422 or other individual employed by or associated with an employer. 423

(2) "When it changes" means that the employer shall 424 provide its employees with the change in its name, address, 425 telephone number, or other contact information within sixty 426 business days after the change occurs. The employer shall 427 provide the changed information by using any of its usual 428 methods of communicating with its employees, including, but not 429 limited to, listing the change on the employer's internet site 430 on the world wide web, internal computer network, or a bulletin 431 board where it commonly posts employee communications or by 432 insertion or inclusion with employees' paychecks or pay stubs. 433

(F)(E)In accordance with Section 34a of Article II, Ohio434Constitution, an employer shall maintain a record of the name,435address, occupation, pay rate, hours worked for each day worked,436and each amount paid an employee for a period of not less than437three years following the last date the employee was employed by438that employer. As used in division (F)(E) of this section:439

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

(2) (a) With respect to employees who are not exempt from
the overtime pay requirements of the Fair Labor Standards Act or
this chapter, "pay rate" means an employee's base rate of pay.
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(b) With respect to employees who are exempt from the
overtime pay requirements of the Fair Labor Standards Act or
this chapter, "pay rate" means an employee's annual base salary
or other rate of pay by which the particular employee qualifies
for that exemption under the Fair Labor Standards Act or this

chapter, but does not include bonuses, stock options,451incentives, deferred compensation, or any other similar form of452compensation.453

(3) "Record" means the name, address, occupation, pay 454 rate, hours worked for each day worked, and each amount paid an 455 employee in one or more documents, databases, or other paper or 456 electronic forms of record-keeping maintained by an employer. No 457 one particular method or form of maintaining such a record or 458 records is required under this division. An employer is not 459 required to create or maintain a single record containing only 460 the employee's name, address, occupation, pay rate, hours worked 461 for each day worked, and each amount paid an employee. An 462 employer shall maintain a record or records from which the 463 employee or person acting on behalf of that employee could 464 reasonably review the information requested by the employee or 465 466 person.

An employer is not required to maintain the records467specified in division (F) (3) (E) (3) of this section for any468period before January 1, 2007. On and after January 1, 2007, the469employer shall maintain the records required by division (F) (3)470(E) (3) of this section for three years from the date the hours471were worked by the employee and for three years after the date472the employee's employment ends.473

(4) (a) Except for individuals specified in division (F) (4)474(b) - (E) (4) (b) of this section, "hours worked for each day475worked" means the total amount of time worked by an employee in476whatever increments the employer uses for its payroll purposes477during a day worked by the employee. An employer is not required478to keep a record of the time of day an employee begins and ends479work on any given day. As used in division (F) (4) - (E) (4) of this480

section, "day" means a fixed period of twenty-four consecutive 481 hours during which an employee performs work for an employer. 482

(b) An employer is not required to keep records of "hours483worked for each day worked" for individuals for whom the484employer is not required to keep those records under the Fair485Labor Standards Act and its regulations or individuals who are486not subject to the overtime pay requirements specified in487section 4111.03 of the Revised Code.488

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

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

(1) "Such information" means the name, address, 499 occupation, pay rate, hours worked for each day worked, and each 500 amount paid for the specific employee who has requested that 501 specific employee's own information and does not include the 502 name, address, occupation, pay rate, hours worked for each day 503 worked, or each amount paid of any other employee of the 504 employer. "Such information" does not include hours worked for 505 each day worked by individuals for whom an employer is not 506 required to keep that information under the Fair Labor Standards 507 Act and its regulations or individuals who are not subject to 508 the overtime pay requirements specified in section 4111.03 of 509 the Revised Code. 510

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(2) "Acting on behalf of an employee" means a person	511
acting on behalf of an employee as any of the following:	512
(a) The certified or legally recognized collective	513
bargaining representative for that employee under the applicable	514
federal law or Chapter 4117. of the Revised Code;	515
(b) The employee's attorney;	516
(c) The employee's parent, guardian, or legal custodian.	517
A person "acting on behalf of an employee" must be	518
specifically authorized by an employee in order to make a	519
request for that employee's own name, address, occupation, pay	520
rate, hours worked for each day worked, and each amount paid to	521
that employee.	522
(3) "Provide" means that an employer shall provide the	523
requested information within thirty business days after the date	524
the employer receives the request, unless either of the	525
following occurs:	526
(a) The employer and the employee or person acting on	527
behalf of the employee agree to some alternative time period for	528
providing the information.	529
(b) The thirty-day period would cause a hardship on the	530
employer under the circumstances, in which case the employer	531
must provide the requested information as soon as practicable.	532
(4) A "request" made by an employee or a person acting on	533
behalf of an employee means a request by an employee or a person	534
acting on behalf of an employee for the employee's own	535
information. The employer may require that the employee provide	536
the employer with a written request that has been signed by the	537
employee and notarized and that reasonably specifies the	538

particular information being requested. The employer may require539that the person acting on behalf of an employee provide the540employer with a written request that has been signed by the541employee whose information is being requested and notarized and542that reasonably specifies the particular information being543requested.544

(H) (G) In accordance with Section 34a of Article II, Ohio 545 Constitution, an employee, person acting on behalf of one or 546 more employees, and any other interested party may file a 547 complaint with the state for a violation of any provision of 548 Section 34a of Article II, Ohio Constitution, or any law or 549 regulation implementing its provisions. Such complaint shall be 550 promptly investigated and resolved by the state. The employee's 551 name shall be kept confidential unless disclosure is necessary 552 to resolution of a complaint and the employee consents to 553 disclosure. As used in division (H) (G) of this section: 554

(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
sor by an interested party.

(2) "Acting on behalf of one or more employees" has the 559 same meaning as "acting on behalf of an employee" in division 560 (G) (2) (F) (2) of this section. Each employee must provide a 561 separate written and notarized authorization before the person 562 acting on that employee's or those employees' behalf may request 563 the name, address, occupation, pay rate, hours worked for each 564 day worked, and each amount paid for the particular employee. 565

(3) "Interested party" means a party who alleges to be
 566
 injured by the alleged violation and who has standing to file a
 567
 complaint under common law principles of standing.
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(4) "Resolved by the state" means that the complaint hasbeen resolved to the satisfaction of the state.570

(5) "Shall be kept confidential" means that the state
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shall keep the name of the employee confidential as required by
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division (H) (G) of this section.
573

(I) (H) In accordance with Section 34a of Article II, Ohio 574 Constitution, the state may on its own initiative investigate an 575 employer's compliance with Section 34a of Article II, Ohio 576 Constitution, and any law or regulation implementing Section 34a 577 of Article II, Ohio Constitution. The employer shall make 578 available to the state any records related to such investigation 579 and other information required for enforcement of Section 34a of 580 Article II, Ohio Constitution or any law or regulation 581 implementing Section 34a of Article II, Ohio Constitution. The 582 state shall investigate an employer's compliance with this 583 section in accordance with the procedures described in section 584 4111.04 of the Revised Code. All records and information related 585 to investigations by the state are confidential and are not a 586 public record subject to section 149.43 of the Revised Code. 587 This division does not prevent the state from releasing to or 588 exchanging with other state and federal wage and hour regulatory 589 authorities information related to investigations. 590

(J) (I) In accordance with Section 34a of Article II, Ohio 591 Constitution, damages shall be calculated as an additional two 592 times the amount of the back wages and in the case of a 593 violation of an anti-retaliation provision an amount set by the 594 state or court sufficient to compensate the employee and deter 595 future violations, but not less than one hundred fifty dollars 596 for each day that the violation continued. The "not less than 597 one hundred fifty dollar" penalty specified in division (J) (I) 598

of this section shall be imposed only for violations of the599anti-retaliation provision in Section 34a of Article II, Ohio600Constitution.601

(K) (J) In accordance with Section 34a of Article II, Ohio 602 Constitution, an action for equitable and monetary relief may be 603 brought against an employer by the attorney general and/or an 604 employee or person acting on behalf of an employee or all 605 similarly situated employees in any court of competent 606 jurisdiction, including the court of common pleas of an 607 employee's county of residence, for any violation of Section 34a 608 of Article II, Ohio Constitution, or any law or regulation 609 implementing its provisions within three years of the violation 610 or of when the violation ceased if it was of a continuing 611 nature, or within one year after notification to the employee of 612 final disposition by the state of a complaint for the same 613 violation, whichever is later. 614

(1) As used in division (K) (J) of this section,
"notification" means the date on which the notice was sent to
616
the employee by the state.
617

(2) No employee shall join as a party plaintiff in any
(2) No employee shall join as a party plaintiff in any
(3) civil action that is brought under division (K) (J) of this
(B) section by an employee, person acting on behalf of an employee,
(2) or person acting on behalf of all similarly situated employees
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(2) of this
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(4) of the action is brought.

(3) A civil action regarding an alleged violation of this625section shall be maintained only under division  $\frac{(K)}{(J)}$  of this626section. This division does not preclude the joinder in a single627civil action of an action under this division and an action628

629

under section 4111.10 of the Revised Code.

(4) Any agreement between an employee and employer to work
for less than the wage rate specified in Section 34a of Article
II, Ohio Constitution, is no defense to an action under this
632
section.

(L) (K) In accordance with Section 34a of Article II, Ohio 634 Constitution, there shall be no exhaustion requirement, no 635 procedural, pleading, or burden of proof requirements beyond 636 those that apply generally to civil suits in order to maintain 637 such action and no liability for costs or attorney's fees on an 638 employee except upon a finding that such action was frivolous in 639 accordance with the same standards that apply generally in civil 640 suits. Nothing in division  $\frac{(L)}{(K)}$  (K) of this section affects the 641 right of an employer and employee to agree to submit a dispute 642 under this section to alternative dispute resolution, including, 643 but not limited to, arbitration, in lieu of maintaining the 644 civil suit specified in division  $\frac{(K)}{(J)}$  (J) of this section. 645 Nothing in this division limits the state's ability to 646 investigate or enforce this section. 647

(M) (L) An employer who provides such information 648 specified in Section 34a of Article II, Ohio Constitution, shall 649 be immune from any civil liability for injury, death, or loss to 650 person or property that otherwise might be incurred or imposed 651 as a result of providing that information to an employee or 652 person acting on behalf of an employee in response to a request 653 by the employee or person, and the employer shall not be subject 654 to the provisions of Chapters 1347. and 1349. of the Revised 655 Code to the extent that such provisions would otherwise apply. 656 As used in division (M) (L) of this section, "such information," 657 "acting on behalf of an employee," and "request" have the same 658 meanings as in division  $\frac{(G)}{(F)}$  of this section.

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(N) (M) As used in this section, "the state" means the	660
director of commerce.	661
Sec. 5122.28. No patient of a hospital for persons with	662
mental illnesses shall be compelled to perform labor which	663
involves the operation, support, or maintenance of the hospital	664
or for which the hospital is under contract with an outside	665
organization. Privileges or release from the hospital shall not	666
be conditional upon the performance of such labor. Patients who	667
volunteer to perform such labor shall be compensated at a rate	668
derived from the value of work performed, having reference to	669
the prevailing wage rate for comparable work-or wage rates-	670
established under section 4111.06 of the Revised Code.	671
	071
A patient may be required to perform therapeutic tasks	672
which do not involve the operation, support, or maintenance of	673
the hospital if those tasks are an integrated part of the	674
patient's treatment plan and supervised by a person qualified to	675
oversee the therapeutic aspects of the activity.	676
A patient may be required to perform tasks of a personal	677
housekeeping nature.	678
Sec. 5123.022. (A) As used in this section and in section	679
5123.023 of the Revised Code:	680
<u>5125.025 01 the Revised code</u> .	000
(1) "Community employment" means competitive employment	681
that takes place in an integrated setting.	682
(2) "Competitive employment" means full-time or part-time	683
work in the competitive labor market in which payment is at or	684
above the minimum wage but not less than the customary wage and	685
level of benefits paid by the employer for the same or similar	686
work performed by persons who are not disabled.	687

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

(B) It is hereby declared to be the policy of this state
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700 The departments of developmental disabilities, education and workforce, medicaid, job and family services, and mental 701 health and addiction services; the opportunities for Ohioans 702 with disabilities agency; and each other state agency that 703 provides employment services to individuals with developmental 704 disabilities shall implement the policy of this state and ensure 705 that it is followed whenever employment services are provided to 706 individuals with developmental disabilities. 707

The department of developmental disabilities shall 708 coordinate the actions taken by state agencies to comply with 709 the state's policy. Agencies shall collaborate within their 710 divisions and with each other to ensure that state programs, 711 policies, procedures, and funding support competitive and 712 integrated employment of individuals with developmental 713 disabilities. State agencies shall share information with the 714 department, and the department shall track progress toward full 715 implementation of the policy. The department, in coordination 716 with any task force established by the governor, shall compile 717

data and annually submit to the governor a report on 718 implementation of the policy. 719 The department and state agencies may adopt rules to 720 implement the state's policy. 721 (C) The state's policy articulated in this section is 722 intended to promote the right of each individual with a 723 developmental disability to informed choice; however, nothing in 724 this section requires any employer to give preference in hiring 725 to an individual because the individual has a disability. 726 (D) Each political subdivision that provides employment 727 728 services to individuals with developmental disabilities shall implement a policy that complies with the policy of this state 729 and ensure that it is followed whenever employment services are 730 provided to individuals with developmental disabilities. 731 Sec. 5123.023. (A) The director of developmental 732 disabilities shall establish an employment first task force 733 consisting of the departments of developmental disabilities, 734 education and workforce, medicaid, job and family services, and 735 mental health and addiction services; and the opportunities for 736 737 Ohioans with disabilities agency. The purpose of the task force shall be to improve the coordination of the state's efforts to 738 address the needs of individuals with developmental disabilities 739 who seek community employment as defined in section 5123.022 of 740 the Revised Code. 741 (B) The department of developmental disabilities may enter 742

(B) The department of developmental disabilities may enter742into interagency agreements with any of the government entities743on the task force. The interagency agreements may specify either744or both of the following:745

(1) The roles and responsibilities of the government

Page 26

746

entities that are members of the task force, including any money	747
to be contributed by those entities;	748
(2) The projects and activities of the task force.	749
(C) The task force shall do all of the following:	750
(1) Review the transition plans submitted by employers	751
under section 4111.061 of the Revised Code and develop long-term	752
strategies to assist those employers in phasing out subminimum	753
wages as defined in that section not later than the date that is	754
five years after the effective date of this amendment;	755
(2) Review and develop recommendations to transition	756
individuals with developmental disabilities from subminimum_	757
wages and to support these individuals in seeking competitive	758
employment;	759
(3) Work with interagency partners to ensure developmental	760
disability services that align with national models are	761
available for individuals with developmental disabilities;	762
(4) Use data available to the department of developmental	763
disabilities to identify opportunities for improving health	764
outcomes for individuals with developmental disabilities.	765
(D) Not later than the first day of March immediately	766
after the effective date of this amendment, and on the first day	767
of March of each even-numbered year thereafter, the task force,	768
in consultation with the department of developmental	769
disabilities, shall submit to the general assembly a report that	770
includes all of the following:	771
(1) Information regarding the outcomes, best practices,	772
and challenges with respect to individuals with developmental	773
disabilities;	774

(2) Information regarding opportunities to support	775
individuals with developmental disabilities;	776
(3) Legislative recommendations for creating a better	777
system of care for individuals with developmental disabilities.	778
(E) There is hereby created in the state treasury the	779
employment first taskforce fund. Any money received by the task	780
force from its members shall be credited to the fund. The	781
department of developmental disabilities shall use the fund to	782
support the work of the task force.	783
Sec. 5123.87. (A) No resident of an institution for	784
persons with intellectual disabilities shall be compelled to	785
perform labor that involves the operation, support, or	786
maintenance of the institution or for which the institution is	787
under contract with an outside organization. Privileges or	788
release from the institution shall not be conditional upon the	789
performance of such labor. Residents who volunteer to perform	790
such labor shall be compensated at a rate derived from the value	791
of the work performed, having reference to the prevailing wage	792
rate for comparable work-or wage rates established under section	793
4111.06 of the Revised Code.	794
(B) A resident may be required to perform habilitative	795
tasks that do not involve the operation, support, or maintenance	796

tasks that do not involve the operation, support, or maintenance796of the institution if those tasks are an integrated part of the797resident's habilitation plan and supervised by a member of the798institution's professional staff who is designated by the chief799program director.800

(C) A resident may be required to perform tasks of a 801personal housekeeping nature. 802

Sec. 5747.87. (A) As used in this section, "qualified 803

vendor" has the same meaning as in section 3304.45 of the 804 Revised Code. 805 (B) There is allowed a nonrefundable credit against a 806 taxpayer's aggregate tax liability under section 5747.02 of the 807 Revised Code for a taxpayer issued a tax credit certificate 808 under section 3304.45 of the Revised Code for purchases made 809 from a qualified vendor. The credit shall equal the dollar 810 amount indicated on the certificate and shall be claimed for the 811 taxable year in which the certificate is issued. 812 The credit shall be claimed in the order required under 813 section 5747.98 of the Revised Code. If the credit exceeds the 814 taxpayer's aggregate tax due under section 5747.02 of the 815 Revised Code for that taxable year after allowing for credits 816 that precede the credit under this section in that order, such 817 excess shall be allowed as a credit in each of the ensuing four 818 taxable years, but the amount of any excess credit allowed in 819 any such taxable year shall be deducted from the balance carried 820 821 forward to the ensuing taxable year. A taxpayer claiming a credit pursuant to this section 822 shall submit a copy of the certificate with the taxpayer's 823 return. Nothing in this section limits or disallows pass-through 824 treatment of the credit. 825 Sec. 5747.98. (A) To provide a uniform procedure for 826

calculating a taxpayer's aggregate tax liability under section 827 5747.02 of the Revised Code, a taxpayer shall claim any credits 828 to which the taxpayer is entitled in the following order: 829

Either the retirement income credit under division (B) of830section 5747.055 of the Revised Code or the lump sum retirement831income credits under divisions (C), (D), and (E) of that832

section;	833
Either the senior citizen credit under division (F) of	834
section 5747.055 of the Revised Code or the lump sum	835
distribution credit under division (G) of that section;	836
The dependent care credit under section 5747.054 of the	837
Revised Code;	838
The credit for displaced workers who pay for job training	839
under section 5747.27 of the Revised Code;	840
The campaign contribution credit under section 5747.29 of	841
the Revised Code;	842
The twenty-dollar personal exemption credit under section	843
5747.022 of the Revised Code;	844
The joint filing credit under division (G) of section	845
5747.05 of the Revised Code;	846
The earned income credit under section 5747.71 of the	847
Revised Code;	848
The nonrefundable credit for education expenses under	849
section 5747.72 of the Revised Code;	850
The nonrefundable credit for donations to scholarship	851
granting organizations under section 5747.73 of the Revised	852
Code;	853
The nonrefundable credit for tuition paid to a	854
nonchartered nonpublic school under section 5747.75 of the	855
Revised Code;	856
The nonrefundable vocational job credit under section	857
5747.057 of the Revised Code;	858
The nonrefundable job retention credit under division (B)	859

of section 5747.058 of the Revised Code; 860 The enterprise zone credit under section 5709.66 of the 861 Revised Code; 862 The credit for beginning farmers who participate in a 863 financial management program under division (B) of section 864 5747.77 of the Revised Code; 865 The credit for purchases made from a qualified vendor 866 under section 5747.87 of the Revised Code; 867 The credit for commercial vehicle operator training 868 expenses under section 5747.82 of the Revised Code; 869 The nonrefundable welcome home Ohio (WHO) program credit 870 under section 122.633 of the Revised Code; 871 The credit for selling or renting agricultural assets to 872 beginning farmers under division (A) of section 5747.77 of the 873 Revised Code; 874 The credit for purchases of qualifying grape production 875 property under section 5747.28 of the Revised Code; 876 The small business investment credit under section 5747.81 877 of the Revised Code; 878 The nonrefundable lead abatement credit under section 879 5747.26 of the Revised Code; 880 The opportunity zone investment credit under section 881 5747.86 of the Revised Code; 882 The enterprise zone credits under section 5709.65 of the 883 Revised Code: 884 The research and development credit under section 5747.331 885 of the Revised Code; 886

The credit for rehabilitating a historic building under section 5747.76 of the Revised Code;	887 888
The nonrefundable Ohio low-income housing tax credit under section 5747.83 of the Revised Code;	889 890
The nonrefundable affordable single-family home credit under section 5747.84 of the Revised Code;	891 892
The nonresident credit under division (A) of section 5747.05 of the Revised Code;	893 894
The credit for a resident's out-of-state income under division (B) of section 5747.05 of the Revised Code;	895 896
The refundable motion picture and broadway theatrical production credit under section 5747.66 of the Revised Code;	897 898
The refundable credit for film and theater capital improvement projects under section 5747.67 of the Revised Code;	899 900
The refundable jobs creation credit or job retention credit under division (A) of section 5747.058 of the Revised Code;	901 902 903
The refundable credit for taxes paid by a qualifying entity granted under section 5747.059 of the Revised Code;	904 905
The refundable credits for taxes paid by a qualifying pass-through entity granted under division (I) of section 5747.08 of the Revised Code;	906 907 908
The refundable credit under section 5747.80 of the Revised Code for losses on loans made to the Ohio venture capital program under sections 150.01 to 150.10 of the Revised Code;	909 910 911
The refundable credit for rehabilitating a historic building under section 5747.76 of the Revised Code;	912 913

The refundable credit under section 5747.39 of the Revised914Code for taxes levied under section 5747.38 of the Revised Code915paid by an electing pass-through entity.916

(B) For any credit, except the refundable credits 917 enumerated in this section and the credit granted under division 918 (H) of section 5747.08 of the Revised Code, the amount of the 919 credit for a taxable year shall not exceed the taxpayer's 920 aggregate amount of tax due under section 5747.02 of the Revised 921 Code, after allowing for any other credit that precedes it in 922 923 the order required under this section. Any excess amount of a particular credit may be carried forward if authorized under the 924 section creating that credit. Nothing in this chapter shall be 925 construed to allow a taxpayer to claim, directly or indirectly, 926 a credit more than once for a taxable year. 927

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

(B) There is allowed a nonrefundable credit against the tax imposed by section 5751.02 of the Revised Code for a taxpayer that is 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 tax period in which the certificate is issued.

The credit shall be claimed in the order required under938section 5751.98 of the Revised Code. If the credit exceeds the939taxpayer's aggregate tax due under section 5751.02 of the940Revised Code for the tax period after allowing for credits that941precede the credit under this section in that order, such excess942may be carried forward for up to fifteen tax periods, but the943

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amount of any excess credit allowed in any such tax period shall 944 be deducted from the balance carried forward to the ensuing tax 945 period. 946 A taxpayer claiming a credit pursuant to this section 947 shall submit a copy of the certificate with the taxpayer's 948 949 return. Sec. 5751.98. (A) To provide a uniform procedure for 950 calculating the amount of tax due under this chapter, a taxpayer 951 shall claim any credits to which it is entitled in the following 952 order: 953 The nonrefundable jobs retention credit under division (B) 954 of section 5751.50 of the Revised Code; 955 The nonrefundable credit for purchases made from a 956 qualified vendor under section 5751.56 of the Revised Code; 957 The nonrefundable credit for qualified research expenses 958 under division (B) of section 5751.51 of the Revised Code; 959 The nonrefundable credit for a borrower's qualified 960 research and development loan payments under division (B) of 961 section 5751.52 of the Revised Code; 962 The nonrefundable credit for calendar years 2010 to 2029 963 for unused net operating losses under division (B) of section 964 5751.53 of the Revised Code; 965 The refundable motion picture and broadway theatrical 966 production credit under section 5751.54 of the Revised Code; 967 The refundable credit for film and theater capital 968 improvement projects under section 5751.55 of the Revised Code; 969 The refundable jobs creation credit or job retention 970

credit under division (A) of section 5751.50 of the Revised 971 972 Code; The refundable credit for calendar year 2030 for unused 973 net operating losses under division (C) of section 5751.53 of 974 the Revised Code. 975 (B) For any credit except the refundable credits 976 enumerated in this section, the amount of the credit for a tax 977 period shall not exceed the tax due after allowing for any other 978 credit that precedes it in the order required under this 979 section. Any excess amount of a particular credit may be carried 980 forward if authorized under the section creating the credit. 981 Section 2. That existing sections 4111.06, 4111.14, 982 5122.28, 5123.022, 5123.023, 5123.87, 5747.98, and 5751.98 of 983 the Revised Code are hereby repealed. 984 Section 3. This act shall be known as the Ohio Employment 985 First and Greater Opportunities for Persons with Disabilities 986 Act. 987