

Sub. H. B. No. 96
As Passed by the Senate
EDUCD118, TAXCD86

_____ moved to amend as follows:

In line 368 of the title, after "5747.67," insert "5747.75,"

After line 48306, insert:

"Sec. 3310.037. A student is not eligible to receive an educational choice scholarship awarded under sections 3310.01 to 3310.17 of the Revised Code if the treasurer of state has established an educational savings account for the student under section 3310.23 of the Revised Code for the school year for which the scholarship is sought.

Sec. 3310.21. As used in this section and sections 3310.22 to 3310.26 of the Revised Code:

(A) "Chartered nonpublic school" has the same meaning as in section 3310.01 of the Revised Code.

(B) "Community school" means a community school established under Chapter 3314. of the Revised Code.

(C) "Parent" has the same meaning as in section 3313.98 of the Revised Code.

(D) "Participating school" means a nonchartered nonpublic



school that participates in the nonchartered educational savings 18
account program in accordance with section 3310.25 of the 19
Revised Code. 20

(E) "Resident district" means the school district in which 21
a student is entitled to attend school under section 3313.64 or 22
3313.65 of the Revised Code. 23

(F) "Scholarship account" means an educational savings 24
account established under section 3310.23 of the Revised Code. 25

(G) "School district" means a city, local, or exempted 26
village school district. 27

(H) "State scholarship" means a scholarship awarded under 28
the educational choice scholarship pilot program established 29
under sections 3310.01 to 3310.17 of the Revised Code, the 30
autism scholarship program established under section 3310.41 of 31
the Revised Code, the Jon Peterson special needs scholarship 32
program established under sections 3310.51 to 3310.64 of the 33
Revised Code, or the pilot project scholarship program 34
established under sections 3313.974 to 3313.979 of the Revised 35
Code. 36

(I) "STEM school" means a STEM school established under 37
Chapter 3326. of the Revised Code. 38

Sec. 3310.22. (A) The nonchartered educational savings 39
account program is established to begin operating for the 2026- 40
2027 school year. The treasurer of state shall administer the 41
program with the assistance of the department of education and 42
workforce. Under the program, the treasurer of state shall 43
establish an educational savings account for each participating 44
student to purchase educational goods and services, including 45
tuition at participating schools. Funding for each educational 46

savings account shall be transferred by the department of
education and workforce from the nonchartered educational
savings account unit, as defined in section 3317.02 of the
Revised Code, in accordance with section 3317.022 of the Revised
Code.

(B) The department shall establish a system under which a
student, parent, participating school, or any other individual
may submit a complaint about an alleged violation of the
program's requirements. The department shall investigate each
complaint that it receives. During the investigation, the
department shall provide updates to and respond to questions
from both the subject of the complaint and the party who
submitted the complaint. The department shall complete each
investigation promptly.

Upon completion of an investigation, the department shall
submit to the party who submitted a complaint, the subject of
the complaint, and the treasurer of state a report regarding the
investigation's findings, including whether the program's
requirements were violated. If the department's report indicates
the program's requirements were violated, the treasurer of state
shall determine a resolution to the complaint and require
corrective actions to be taken, including remediation plans and
other potential consequences for the subject of the complaint.

(C) The treasurer of state shall establish due process
procedures for individuals and participating schools who are
determined noncompliant with the requirements of the program
under this section and sections 3310.24 and 3310.25 of the
Revised Code. The procedures shall provide an individual or
school with at least a notice of the noncompliance
determination, an opportunity for a hearing regarding it, and an

opportunity to appeal it prior to the treasurer of state 77
determining a resolution or undertaking any action regarding it. 78

Sec. 3310.23. (A) Not later than February 1, 2026, the 79
treasurer of state shall develop an application procedure for 80
the nonchartered educational savings account program. Under the 81
procedure, the treasurer of state shall open an application 82
period for a school year on the first day of February 83
immediately prior to the first day of July of that school year. 84
The parent of a student enrolled in a participating school may 85
submit an application to participate in the program during that 86
application period. The treasurer of state shall accept and 87
process each application that is submitted. The application 88
shall require the parent to do all of the following: 89

(1) Provide the student's and parent's names and address; 90

(2) Provide documentation verifying the student's 91
enrollment and attendance at a participating school; 92

(3) Provide the student's participating school's tuition 93
and fee schedule; 94

(4) Affirm that the student will take a nationally 95
recognized standardized achievement assessment; 96

(5) If the parent is reapplying for a scholarship account 97
in accordance with division (C) of this section, provide the 98
student's nationally recognized standardized achievement 99
assessment scores for the prior school year. As a matter of 100
convenience, the student's participating school may submit the 101
nationally recognized standardized achievement assessment scores 102
on behalf of the student's parent. 103

(6) Affirm the parent will maintain records and related 104

documentation regarding educational expenses on which the parent 105
spends funds from the scholarship account, including any 106
receipts for tuition, fees, textbooks, and curriculum materials; 107

(7) Affirm the parent will not enroll the student in a 108
school district, community school, STEM school, or chartered 109
nonpublic school while the student is participating in the 110
program; 111

(8) Affirm the parent will not use funds in a scholarship 112
account for any purpose other than those described in division 113
(A) of section 3310.24 of the Revised Code; 114

(9) Provide other information determined necessary by the 115
treasurer of state. 116

(B) For an educational savings account sought for the 117
2026-2027 school year, and for each school year thereafter, the 118
treasurer of state shall approve a completed application 119
submitted on behalf of a student, and establish an educational 120
savings account for that student, if both of the following 121
apply: 122

(1) The student is enrolling in any of grades kindergarten 123
through twelve in a participating school for the school year for 124
which an account is sought. 125

(2) The student has not received a state scholarship for 126
the school year for which an account is sought. 127

(C) A student for whom an educational savings account is 128
established under this section for a school year shall be 129
required to reapply under this section to have an account 130
established for a subsequent school year. 131

The treasurer of state shall notify parents of students 132

for whom a scholarship account is established of the renewal 133
process, the deadline for renewal, and that failure to renew in 134
a timely manner may result in a temporary suspension of access 135
to funds until an account is renewed. The treasurer of state 136
shall provide support to ensure a smooth transition from school 137
year to school year for renewing parents and students. 138

(D) To the extent practicable, the treasurer of state 139
shall establish a scholarship account prior to the start of the 140
school year for which it is sought if the parent submits an 141
application prior to the school year's start. 142

Sec. 3310.24. (A) Funds transferred by the department of 143
education and workforce under section 3317.022 of the Revised 144
Code to a scholarship account established for a student shall be 145
used by the student's parent to pay for tuition and fees at a 146
participating school. Any funds remaining in the scholarship 147
account after paying for tuition and fees shall be used for 148
curriculum, textbooks, instructional materials, and supplies. 149

(B) Upon request of the parent of a student for whom a 150
scholarship account is established, the treasurer of state shall 151
disburse funds from that account by either of the following 152
methods as selected by the parent: 153

(1) The treasurer of state shall disburse funds directly 154
to an approved vendor who provides educational goods or services 155
described in division (A) of this section to the student. The 156
treasurer of state shall establish a process to solicit and 157
approve vendors for the purposes of this section. Under that 158
process, a participating school that complies with the 159
requirements prescribed under section 3310.25 of the Revised 160
Code shall be considered an approved vendor. 161

(2) The treasurer of state shall disburse funds to 162
reimburse the student's parent for any costs incurred by the 163
parent for educational goods or services described in division 164
(A) of this section for that student. Prior to disbursing funds 165
to reimburse a parent, the treasurer of state shall require that 166
the parent provide appropriate documentation, as determined by 167
the treasurer of state, that the costs incurred by the parent 168
are in accordance with division (A) of this section. 169

(C) Any refund or other repayment of funds by a 170
participating school or other educational provider shall be 171
returned to the student's scholarship account. Such a refund or 172
repayment shall not be made directly to the student or the 173
student's parent. 174

(D) If a student for whom a scholarship account has been 175
established for a school year disenrolls from the student's 176
participating school and does not enroll in a different 177
participating school during that school year, the treasurer of 178
state shall transfer the balance of any funds in the student's 179
account, including any prorated refund from a participating 180
school, to the general revenue fund. The treasurer shall 181
transfer funds under this division on the first day of January 182
and the first day of July of each year. 183

(E) If the parent of a student for whom a scholarship 184
account is established for a school year reapplies to have an 185
account established for the immediately subsequent school year, 186
the treasurer of state shall, on the thirtieth day of June of 187
the school year for which the account is established, transfer 188
to the student's new account the balance of funds in the 189
student's old account. 190

(F) If the parent of a student for whom a scholarship 191

account is established for a school year does not reapply to 192
have a new account established for the immediately subsequent 193
school year, the treasurer of state shall, on the first day of 194
July of the year following the school year for which the account 195
is established, transfer the balance of any funds in the 196
student's old account to the general revenue fund. 197

(G) Nothing in this section prohibits the parent of a 198
student for whom a scholarship account is established from 199
making payments for the costs of educational goods and services 200
not covered by the funds in that account. However, the parent of 201
a student shall not deposit funds in the student's scholarship 202
account. 203

(H) The treasurer of state may conduct random audits to 204
verify that parents are using funds from a student's scholarship 205
account in accordance with this section. If the treasurer of 206
state determines a misuse of funds, the treasurer of state shall 207
take any action the treasurer of state determines appropriate, 208
including suspension or termination of a student's participation 209
in the program. 210

(I) The treasurer of state shall certify to the office of 211
budget and management the amount of funds transferred to the 212
general revenue fund under divisions (D) and (F) of this 213
section. 214

Sec. 3310.25. (A) A nonchartered nonpublic school that 215
elects to participate in the nonchartered educational savings 216
account program for a school year shall notify the treasurer of 217
state of that fact by a deadline established by the treasurer of 218
state. 219

(B) Each nonchartered nonpublic school that participates 220

in the program shall do all of the following: 221

(1) Maintain records and related documentation regarding 222
the educational expenses on which the school spends the funds it 223
receives under the program, including receipts for tuition, 224
textbooks, and curricula; 225

(2) Maintain a physical location in the state at which 226
each student has regular and direct contact with teachers. For 227
the purposes of this section, "physical location" does not 228
include a building that primarily serves as a residence. 229

(3) Notify the treasurer of state and the department of 230
education and workforce of any change in the school's name, 231
school director, mailing address, or physical location within 232
fifteen days of the change; 233

(4) Require the parent of a student for whom a scholarship 234
account is established to endorse the use of funds from a 235
scholarship account by the school or approve the transfer of 236
funds from the scholarship account to the school. 237

(C) Each nonchartered nonpublic school that participates 238
in the program shall comply with the requirements prescribed 239
under the program. However, such schools are autonomous and not 240
an agent of the state or federal governments. Therefore, all of 241
the following apply: 242

(1) The treasurer of state shall not regulate the 243
curriculum, instructional methods, or other aspects of a 244
school's educational program. 245

(2) The program does not expand the authority of the 246
treasurer of state to impose on nonchartered nonpublic schools 247
any additional requirements beyond those expressly prescribed 248

under the program. 249

(3) Nonchartered nonpublic schools that participate in the 250
program shall be given maximum freedom to provide for the 251
educational needs of their students. 252

(D) The treasurer of state may remove a nonchartered 253
nonpublic school from the list of schools participating in the 254
program if the treasurer of state determines the school has 255
failed to comply with the requirements prescribed under this 256
section. 257

(E) (1) The treasurer of state shall provide the department 258
with the list of nonchartered nonpublic schools that participate 259
in the program. 260

(2) Annually, the department shall do all of the following 261
regarding each nonchartered nonpublic school that participates 262
in the program: 263

(a) Verify the school has filed with the department, in 264
accordance with section 3301.0732 of the Revised Code, a copy of 265
the report prescribed under section 3301.07 of the Revised Code; 266

(b) Request from the board of health of the city or 267
general health district in which the school's physical location 268
is located a copy of any report of any inspection conducted by 269
the board of health of that physical location; 270

(c) Request from the state fire marshal a copy of any 271
report of any fire inspection of the school's physical location; 272

(d) Prepare and submit to the treasurer of state a report 273
regarding whether, based on the information collected under 274
divisions (E) (2) (a) to (c) of this section, the school is 275
compliant with the minimum education standards and health, fire, 276

<u>and safety laws.</u>	277
<u>(3) If the department's report under division (E) (2) (d) of</u>	278
<u>this section demonstrates that a school is not compliant, the</u>	279
<u>treasurer of state shall take any action the treasurer of state</u>	280
<u>determines appropriate against the school.</u>	281
<u>(F) (1) The department shall compile the scores attained by</u>	282
<u>students with a scholarship account and provided to the</u>	283
<u>treasurer of state under section 3310.23 of the Revised Code.</u>	284
<u>The department shall aggregate the scores as follows:</u>	285
<u>(a) By state, which shall include all students with a</u>	286
<u>scholarship account;</u>	287
<u>(b) By school district, which shall include all students</u>	288
<u>with a scholarship account and for whom the district is the</u>	289
<u>student's resident district;</u>	290
<u>(c) By nonchartered nonpublic school, which shall include</u>	291
<u>all students with a scholarship account and who were enrolled in</u>	292
<u>that school.</u>	293
<u>(2) The department shall disaggregate the student</u>	294
<u>performance data described in division (F) (1) of this section</u>	295
<u>according to the following categories:</u>	296
<u>(a) Grade level;</u>	297
<u>(b) Race and ethnicity;</u>	298
<u>(c) Gender;</u>	299
<u>(d) Students with a scholarship account who have</u>	300
<u>participated in the program for three or more years;</u>	301
<u>(e) Students with a scholarship account who have</u>	302
<u>participated in the program for more than one year and less than</u>	303

three years; 304

(f) Students with a scholarship account who have 305
participated in the program for one year or less; 306

(g) Economically disadvantaged students. 307

(3) Not later than the first day of February each year, 308
the department shall post the student performance data required 309
under divisions (F)(1) and (F)(2) of this section on its web 310
site. In reporting student performance data under this division, 311
the department shall not include any data that is statistically 312
unreliable or that could result in the identification of 313
individual students. For this purpose, the department shall not 314
report performance data for any group that contains less than 315
ten students. 316

(4) Not later than July 1, 2026, the department shall 317
develop a measure of student growth for students with 318
scholarship accounts that are enrolled in nonchartered nonpublic 319
schools. The measure of student growth shall be used to report 320
data annually on student growth for students in grades four 321
through eight during the school year in which data is reported. 322
No data shall be reported for schools with fewer than ten 323
students with scholarship accounts. The department shall make 324
the growth reports available on its publicly accessible web 325
site. 326

(5) The treasurer of state shall collect and provide to 327
the department any data necessary for the department to perform 328
its duties under this division. 329

(G) The treasurer of state may conduct random audits to 330
verify that nonchartered nonpublic schools that participate in 331
the program are using funds received under the program in 332

accordance with this section. If the treasurer of state 333
determines a misuse of funds, the treasurer of state shall take 334
any action the treasurer of state determines appropriate, 335
including suspension or termination of a school's participation 336
in the program. 337

Sec. 3310.26. (A) As used in this section: 338

(1) "Adjusted gross income" has the same meaning as in 339
section 5747.01 of the Revised Code. 340

(2) "Base amount" means an amount equal to the maximum 341
educational choice scholarship amount for the student's grade 342
level under division (A)(10)(a)(ii)(I) of section 3317.022 of 343
the Revised Code for the fiscal year multiplied by 0.75. 344

(3) "Constant multiplier" means 0.50. 345

(4) "Federal poverty level multiplier" means a percentage 346
equal to the student's family income percentage of the federal 347
poverty guidelines for the fiscal year. 348

(5) "Federal poverty guidelines" has the same meaning as 349
in section 5101.46 of the Revised Code. 350

(6) "Minimum amount" means an amount equal to the base 351
amount for the fiscal year multiplied by 0.10. 352

(7) "Power equation" means the following formula: 353

The federal poverty level multiplier X ln(constant 354
multiplier) 355

(B) The department of education and workforce shall 356
determine the scholarship amount for a student for whom a 357
scholarship account is established for a fiscal year, as 358
follows: 359

(1) For a student with a family adjusted gross income at 360
or below four hundred fifty per cent of the federal poverty 361
guidelines for the fiscal year, the base amount; 362

(2) For a student with a family adjusted gross income 363
above four hundred fifty per cent of the federal poverty 364
guidelines, an amount calculated according to the following 365
formula: 366

The base amount X (1 / the constant multiplier)^4.5 X 367
e^power equation 368

If the amount calculated for a student under division (B) 369
(2) of this division is less than the minimum amount, the 370
student's scholarship amount shall be the minimum amount. 371

(C) For the purposes of calculating a scholarship amount 372
for a student under this section, the department shall require a 373
student's parent to submit documentation regarding the student's 374
family income. The department shall use the documentation 375
submitted for the first school year that the student has a 376
scholarship amount calculated under this section to calculate 377
the amount for that school year and each subsequent school year, 378
unless, for a subsequent school year, the parent requests the 379
department recalculate the student's scholarship amount based on 380
updated documentation. 381

A parent shall submit documentation, or a request for a 382
recalculation, to the department in a form and manner prescribed 383
by the department." 384

After line 48616, insert: 385

"Sec. 3310.412. A student is not eligible to receive an 386
autism scholarship awarded under section 3310.41 of the Revised 387

Code if the treasurer of state has established an educational 388
savings account for the student under section 3310.23 of the 389
Revised Code for the school year for which the scholarship is 390
sought." 391

In line 48672, after "(6)" insert "The treasurer of state has not 392
established an educational savings account for the student under section 393
3310.23 of the Revised Code for the same school year in which a 394
scholarship under the Jon Peterson special needs scholarship program is 395
sought." 396

(7) " 397

After line 52859, insert: 398

"**Sec. 3313.975.** As used in this section and in sections 399
 3313.976 to 3313.979 of the Revised Code, "the pilot project 400
 school district" or "the district" means any school district 401
 included in the pilot project scholarship program pursuant to 402
 this section. 403

(A) The director of education and workforce shall 404
 implement the pilot project scholarship program and shall 405
 include in such program any school districts that are or have 406
 ever been under federal court order requiring supervision and 407
 operational management of the district by the state 408
 superintendent or director. The program shall provide for a 409
 number of students residing in any such district to receive 410
 scholarships to attend alternative schools, and for an equal 411
 number of students to receive tutorial assistance grants while 412
 attending public school in any such district. 413

(B) The director shall establish an application process 414
 and deadline for accepting applications from students residing 415
 in the district to participate in the scholarship program. In 416

the initial year of the program students may only use a 417
scholarship to attend school in grades kindergarten through 418
third. 419

The director shall award as many scholarships and tutorial 420
assistance grants as can be funded given the amount appropriated 421
for the program. 422

(C) (1) The pilot project program shall continue in effect 423
each year that the general assembly has appropriated sufficient 424
money to fund scholarships and tutorial assistance grants. In 425
each year the program continues, new students may receive 426
scholarships in grades kindergarten to twelve. A student who has 427
received a scholarship may continue to receive one until the 428
student has completed grade twelve. 429

(2) If the general assembly discontinues the scholarship 430
program, all students who are attending an alternative school 431
under the pilot project shall be entitled to continued 432
admittance to that specific school through all grades that are 433
provided in such school, under the same conditions as when they 434
were participating in the pilot project. The director shall 435
continue to make scholarship payments in accordance with section 436
3317.022 of the Revised Code for students who remain enrolled in 437
an alternative school under this provision in any year that 438
funds have been appropriated for this purpose. 439

If funds are not appropriated, the tuition charged to the 440
parents of a student who remains enrolled in an alternative 441
school under this provision shall not be increased beyond the 442
amount equal to the amount of the scholarship plus any 443
additional amount charged that student's parent in the most 444
recent year of attendance as a participant in the pilot project, 445
except that tuition for all the students enrolled in such school 446

may be increased by the same percentage.

(D) Notwithstanding sections 124.39 and 3311.83 of the Revised Code, if the pilot project school district experiences a decrease in enrollment due to participation in a state-sponsored scholarship program pursuant to sections 3313.974 to 3313.979 of the Revised Code, the district board of education may enter into an agreement with any teacher it employs to provide to that teacher severance pay or early retirement incentives, or both, if the teacher agrees to terminate the employment contract with the district board, provided any collective bargaining agreement in force pursuant to Chapter 4117. of the Revised Code does not prohibit such an agreement for termination of a teacher's employment contract.

(E) Except as provided for in division (C)(2) of section 3365.07 of the Revised Code, the director shall not require the parent of a student who applies for or receives a scholarship under the pilot project program to complete any kind of income verification regarding the student's family income.

(F) A student is not eligible to receive a scholarship under sections 3313.975 to 3313.979 of the Revised Code if the treasurer of state has established an educational savings account for the student under section 3310.23 of the Revised Code for the school year for which the scholarship is sought.

In line 58028, strike through "and"; after "(j)" insert ", and (k)"

In line 58071, after "Code" insert ";

(8) For the nonchartered educational savings account unit, the number of students for whom educational savings accounts are established under sections 3310.21 to 3310.26 of the Revised Code as reported under division (A)(2)(k) of section 3317.03 of the Revised Code"

In line 58277, after "unit" insert ";" 476

(7) The nonchartered educational savings account unit" 477

In line 58417, strike through "and"; after "(i)" insert ", and (k)" 478

After line 58439, insert: 479

"(00) "Nonchartered educational savings account unit" means a unit 480

that consists of all the students for whom educational savings accounts 481

are established under sections 3310.21 to 3310.26 of the Revised Code." 482

In line 58530, strike through "and" 483

In line 58531, after "unit" insert ", and the nonchartered 484

educational savings account unit" 485

After line 58575, insert: 486

"For fiscal year 2027 and each fiscal year thereafter, for the 487

nonchartered educational savings account unit, the amount calculated under 488

division (A) (15) of this section." 489

After line 58914, insert: 490

"(15) If the funding unit is the nonchartered educational savings 491

account unit, an amount calculated as follows: 492

(a) For each student in the funding unit's enrolled ADM, an amount 493

calculated under section 3310.26 of the Revised Code; 494

(b) Compute the sum of the amounts calculated under division (A) (15) 495

(a) of this section." 496

After line 59117, insert: 497

"(K) The department shall transfer to each educational savings 498

account established for a student by the treasurer of state under sections 499

3310.21 to 3310.26 of the Revised Code, from the funds paid to the 500

nonchartered educational savings account unit under this section, an 501
amount of funds equal to the amount calculated for the student under 502
division (A) (15) (a) of this section. The department shall distribute those 503
funds in one annual payment. To the extent practicable, the department 504
shall make that payment for which an account is established prior to the 505
school year for which it is sought before the first day of that school 506
year." 507

After line 59885, insert: 508

"Sec. 3317.03. (A) The superintendent of each city, local, 509
and exempted village school district shall report to the 510
department of education and workforce as of the last day of 511
October, March, and June of each year the enrollment of students 512
receiving services from schools under the superintendent's 513
supervision, and the numbers of other students entitled to 514
attend school in the district under section 3313.64 or 3313.65 515
of the Revised Code the superintendent is required to report 516
under this section, so that the department can calculate the 517
district's enrolled ADM, formula ADM, total ADM, category one 518
through five career-technical education ADM, category one 519
through three English learner ADM, category one through six 520
special education ADM, transportation ADM, and, for purposes of 521
provisions of law outside of Chapter 3317. of the Revised Code, 522
average daily membership. 523

(1) The enrollment reported by the superintendent during 524
the reporting period shall consist of the number of students in 525
grades kindergarten through twelve receiving any educational 526
services from the district, except that the following categories 527
of students shall not be included in the determination: 528

(a) Students enrolled in adult education classes; 529

(b) Adjacent or other district students enrolled in the 530
district under an open enrollment policy pursuant to section 531
3313.98 of the Revised Code; 532

(c) Students receiving services in the district pursuant 533
to a compact, cooperative education agreement, or a contract, 534
but who are entitled to attend school in another district 535
pursuant to section 3313.64 or 3313.65 of the Revised Code; 536

(d) Students for whom tuition is payable pursuant to 537
sections 3317.081 and 3323.141 of the Revised Code; 538

(e) Students receiving services in the district through a 539
scholarship awarded under either section 3310.41 or sections 540
3310.51 to 3310.64 of the Revised Code. 541

When reporting students under division (A) (1) of this 542
section, the superintendent also shall report the district where 543
each student is entitled to attend school pursuant to sections 544
3313.64 and 3313.65 of the Revised Code. 545

(2) The department shall compile a list of all students 546
reported to be enrolled in a district under division (A) (1) of 547
this section and of the students entitled to attend school in 548
the district pursuant to section 3313.64 or 3313.65 of the 549
Revised Code on an FTE basis but receiving educational services 550
in grades kindergarten through twelve from one or more of the 551
following entities: 552

(a) A community school pursuant to Chapter 3314. of the 553
Revised Code, including any participation in a college pursuant 554
to Chapter 3365. of the Revised Code while enrolled in such 555
community school; 556

(b) An alternative school pursuant to sections 3313.974 to 557

3313.979 of the Revised Code; 558

(c) A college pursuant to Chapter 3365. of the Revised 559
Code, except when the student is enrolled in the college while 560
also enrolled in a community school pursuant to Chapter 3314., a 561
science, technology, engineering, and mathematics school 562
established under Chapter 3326., or a college-preparatory 563
boarding school established under Chapter 3328. of the Revised 564
Code; 565

(d) An adjacent or other school district under an open 566
enrollment policy adopted pursuant to section 3313.98 of the 567
Revised Code; 568

(e) An educational service center or cooperative education 569
district; 570

(f) Another school district under a cooperative education 571
agreement, compact, or contract; 572

(g) A chartered nonpublic school with a scholarship paid 573
under section 3317.022 of the Revised Code, if the students 574
qualified for the scholarship under section 3310.03 or 3310.032 575
of the Revised Code; 576

(h) An alternative public provider or a registered private 577
provider with a scholarship awarded under either section 3310.41 578
or sections 3310.51 to 3310.64 of the Revised Code. 579

As used in this section, "alternative public provider" and 580
"registered private provider" have the same meanings as in 581
section 3310.41 or 3310.51 of the Revised Code, as applicable. 582

(i) A science, technology, engineering, and mathematics 583
school established under Chapter 3326. of the Revised Code, 584
including any participation in a college pursuant to Chapter 585

3365. of the Revised Code while enrolled in the school; 586

(j) A college-preparatory boarding school established 587
under Chapter 3328. of the Revised Code, including any 588
participation in a college pursuant to Chapter 3365. of the 589
Revised Code while enrolled in the school; 590

(k) A nonchartered nonpublic school if the students have 591
educational savings accounts established under sections 3310.21 592
to 3310.26 of the Revised Code. 593

(3) The department also shall compile a list of the 594
students entitled to attend school in the district under section 595
3313.64 or 3313.65 of the Revised Code who are enrolled in a 596
joint vocational school district or under a career-technical 597
education compact, excluding any students so entitled to attend 598
school in the district who are enrolled in another school 599
district through an open enrollment policy as reported under 600
division (A) (2) (d) of this section and then enroll in a joint 601
vocational school district or under a career-technical education 602
compact. 603

The department shall provide each city, local, and 604
exempted village school district with an opportunity to review 605
the list of students compiled under divisions (A) (2) and (3) of 606
this section to ensure that the students reported accurately 607
reflect the enrollment of students in the district. 608

(B) To enable the department to obtain the data needed to 609
complete the calculation of payments pursuant to this chapter, 610
each superintendent shall certify from the reports provided by 611
the department under division (A) of this section all of the 612
following: 613

(1) The total student enrollment in regular learning day 614

classes included in the report under division (A)(1) or (2), 615
including any student described in division (A)(1)(b) of this 616
section and excluding any student reported under divisions (A) 617
(2)(a), (b), (d), (g), (h), (i), ~~and (j)~~, and (k) of this 618
section, of this section for each of the individual grades 619
kindergarten through twelve in schools under the 620
superintendent's supervision; 621

(2) The unduplicated count of the number of preschool 622
children with disabilities enrolled in the district for whom the 623
district is eligible to receive funding under section 3317.0213 624
of the Revised Code adjusted for the portion of the year each 625
child is so enrolled, in accordance with the disability 626
categories prescribed in section 3317.013 of the Revised Code; 627

(3) The number of children entitled to attend school in 628
the district pursuant to section 3313.64 or 3313.65 of the 629
Revised Code who are: 630

(a) Enrolled in a college under Chapter 3365. of the 631
Revised Code, except when the student is enrolled in the college 632
while also enrolled in a community school pursuant to Chapter 633
3314. of the Revised Code, a science, technology, engineering, 634
and mathematics school established under Chapter 3326., or a 635
college-preparatory boarding school established under Chapter 636
3328. of the Revised Code; 637

(b) Participating in a program operated by a county board 638
of developmental disabilities or a state institution. 639

(4) The total enrollment of pupils in joint vocational 640
schools; 641

(5) The combined enrollment of children with disabilities 642
reported under division (A)(1) or (2) of this section, including 643

any student described in division (A)(1)(b) of this section and 644
excluding any student reported under divisions (A)(2)(a), (b), 645
(d), (g), (h), (i), ~~and (j)~~, and (k) of this section, receiving 646
special education services for the category one disability 647
described in division (A) of section 3317.013 of the Revised 648
Code, including children attending a special education program 649
operated by an alternative public provider or a registered 650
private provider with a scholarship awarded under sections 651
3310.51 to 3310.64 of the Revised Code; 652

(6) The combined enrollment of children with disabilities 653
reported under division (A)(1) or (2) of this section, including 654
any student described in division (A)(1)(b) of this section and 655
excluding any student reported under divisions (A)(2)(a), (b), 656
(d), (g), (h), (i), ~~and (j)~~, and (k) of this section, receiving 657
special education services for category two disabilities 658
described in division (B) of section 3317.013 of the Revised 659
Code, including children attending a special education program 660
operated by an alternative public provider or a registered 661
private provider with a scholarship awarded under sections 662
3310.51 to 3310.64 of the Revised Code; 663

(7) The combined enrollment of children with disabilities 664
reported under division (A)(1) or (2) of this section, including 665
any student described in division (A)(1)(b) of this section and 666
excluding any student reported under divisions (A)(2)(a), (b), 667
(d), (g), (h), (i), ~~and (j)~~, and (k) of this section, receiving 668
special education services for category three disabilities 669
described in division (C) of section 3317.013 of the Revised 670
Code, including children attending a special education program 671
operated by an alternative public provider or a registered 672
private provider with a scholarship awarded under sections 673

3310.51 to 3310.64 of the Revised Code; 674

(8) The combined enrollment of children with disabilities 675
reported under division (A)(1) or (2) of this section, including 676
any student described in division (A)(1)(b) of this section and 677
excluding any student reported under divisions (A)(2)(a), (b), 678
(d), (g), (h), (i), ~~and (j)~~, and (k) of this section, receiving 679
special education services for category four disabilities 680
described in division (D) of section 3317.013 of the Revised 681
Code, including children attending a special education program 682
operated by an alternative public provider or a registered 683
private provider with a scholarship awarded under sections 684
3310.51 to 3310.64 of the Revised Code; 685

(9) The combined enrollment of children with disabilities 686
reported under division (A)(1) or (2) of this section, including 687
any student described in division (A)(1)(b) of this section and 688
excluding any student reported under divisions (A)(2)(a), (b), 689
(d), (g), (h), (i), ~~and (j)~~, and (k) of this section, receiving 690
special education services for the category five disabilities 691
described in division (E) of section 3317.013 of the Revised 692
Code, including children attending a special education program 693
operated by an alternative public provider or a registered 694
private provider with a scholarship awarded under sections 695
3310.51 to 3310.64 of the Revised Code; 696

(10) The combined enrollment of children with disabilities 697
reported under division (A)(1) or (2) of this section, including 698
any student described in division (A)(1)(b) of this section and 699
excluding any student reported under divisions (A)(2)(a), (b), 700
(d), (g), (h), (i), ~~and (j)~~, and (k) of this section, receiving 701
special education services for category six disabilities 702
described in division (F) of section 3317.013 of the Revised 703

Code, including children attending a special education program 704
operated by an alternative public provider or a registered 705
private provider with a scholarship awarded under either section 706
3310.41 or sections 3310.51 to 3310.64 of the Revised Code; 707

(11) The enrollment of pupils reported under division (A) 708
(1) or (2) of this section on a full-time equivalency basis, 709
including any student described in division (A)(1)(b) of this 710
section and excluding any student reported under divisions (A) 711
(2)(a), (b), (d), (g), (h), (i), ~~and (j)~~, and (k) of this 712
section, in category one career-technical education programs or 713
classes, described in division (A)(1) of section 3317.014 of the 714
Revised Code, operated by the school district or by another 715
district that is a member of the district's career-technical 716
planning district, other than a joint vocational school 717
district, or by an educational service center, notwithstanding 718
division (M) of section 3317.02 of the Revised Code and division 719
(C)(3) of this section; 720

(12) The enrollment of pupils reported under division (A) 721
(1) or (2) of this section on a full-time equivalency basis, 722
including any student described in division (A)(1)(b) of this 723
section and excluding any student reported under divisions (A) 724
(2)(a), (b), (d), (g), (h), (i), ~~and (j)~~, and (k) of this 725
section, in category two career-technical education programs or 726
services, described in division (A)(2) of section 3317.014 of 727
the Revised Code, operated by the school district or another 728
school district that is a member of the district's career- 729
technical planning district, other than a joint vocational 730
school district, or by an educational service center, 731
notwithstanding division (M) of section 3317.02 of the Revised 732
Code and division (C)(3) of this section; 733

(13) The enrollment of pupils reported under division (A) 734
(1) or (2) of this section on a full-time equivalency basis, 735
including any student described in division (A)(1)(b) of this 736
section and excluding any student reported under divisions (A) 737
(2)(a), (b), (d), (g), (h), (i), ~~and (j)~~, and (k) of this 738
section, in category three career-technical education programs 739
or services, described in division (A)(3) of section 3317.014 of 740
the Revised Code, operated by the school district or another 741
school district that is a member of the district's career- 742
technical planning district, other than a joint vocational 743
school district, or by an educational service center, 744
notwithstanding division (M) of section 3317.02 of the Revised 745
Code and division (C)(3) of this section; 746

(14) The enrollment of pupils reported under division (A) 747
(1) or (2) of this section on a full-time equivalency basis, 748
including any student described in division (A)(1)(b) of this 749
section and excluding any student reported under divisions (A) 750
(2)(a), (b), (d), (g), (h), (i), ~~and (j)~~, and (k) of this 751
section, in category four career-technical education programs or 752
services, described in division (A)(4) of section 3317.014 of 753
the Revised Code, operated by the school district or another 754
school district that is a member of the district's career- 755
technical planning district, other than a joint vocational 756
school district, or by an educational service center, 757
notwithstanding division (M) of section 3317.02 of the Revised 758
Code and division (C)(3) of this section; 759

(15) The enrollment of pupils reported under division (A) 760
(1) or (2) of this section on a full-time equivalency basis, 761
including any student described in division (A)(1)(b) of this 762
section and excluding any student reported under divisions (A) 763

(2) (a), (b), (d), (g), (h), (i), ~~and (j)~~, and (k) of this 764
section, in category five career-technical education programs or 765
services, described in division (A) (5) of section 3317.014 of 766
the Revised Code, operated by the school district or another 767
school district that is a member of the district's career- 768
technical planning district, other than a joint vocational 769
school district, or by an educational service center, 770
notwithstanding division (M) of section 3317.02 of the Revised 771
Code and division (C) (3) of this section; 772

(16) The enrollment of pupils reported under division (A) 773
(1) or (2) of this section who are English learners described in 774
division (A) of section 3317.016 of the Revised Code, including 775
any student described in division (A) (1) (b) of this section and 776
excluding any student reported under divisions (A) (2) (a), (b), 777
(d), (g), (h), (i), ~~and (j)~~, and (k) of this section; 778

(17) The enrollment of pupils reported under division (A) 779
(1) or (2) of this section who are English learners described in 780
division (B) of section 3317.016 of the Revised Code, including 781
any student described in division (A) (1) (b) of this section and 782
excluding any student reported under divisions (A) (2) (a), (b), 783
(d), (g), (h), (i), ~~and (j)~~, and (k) of this section; 784

(18) The enrollment of pupils reported under division (A) 785
(1) or (2) of this section who are English learners described in 786
division (C) of section 3317.016 of the Revised Code, including 787
any student described in division (A) (1) (b) of this section and 788
excluding any student reported under divisions (A) (2) (a), (b), 789
(d), (g), (h), (i), and (j) of this section; 790

(19) The average number of children transported during the 791
reporting period by the school district on board-owned or 792
contractor-owned and -operated buses, reported in accordance 793

with rules adopted by the department; 794

(20) (a) The number of children, other than preschool 795
children with disabilities, the district placed with a county 796
board of developmental disabilities in fiscal year 1998. 797
Division (B) (20) (a) of this section does not apply after fiscal 798
year 2013. 799

(b) The number of children with disabilities, other than 800
preschool children with disabilities, placed with a county board 801
of developmental disabilities in the current fiscal year to 802
receive special education services for the category one 803
disability described in division (A) of section 3317.013 of the 804
Revised Code; 805

(c) The number of children with disabilities, other than 806
preschool children with disabilities, placed with a county board 807
of developmental disabilities in the current fiscal year to 808
receive special education services for category two disabilities 809
described in division (B) of section 3317.013 of the Revised 810
Code; 811

(d) The number of children with disabilities, other than 812
preschool children with disabilities, placed with a county board 813
of developmental disabilities in the current fiscal year to 814
receive special education services for category three 815
disabilities described in division (C) of section 3317.013 of 816
the Revised Code; 817

(e) The number of children with disabilities, other than 818
preschool children with disabilities, placed with a county board 819
of developmental disabilities in the current fiscal year to 820
receive special education services for category four 821
disabilities described in division (D) of section 3317.013 of 822

the Revised Code; 823

(f) The number of children with disabilities, other than 824
preschool children with disabilities, placed with a county board 825
of developmental disabilities in the current fiscal year to 826
receive special education services for the category five 827
disabilities described in division (E) of section 3317.013 of 828
the Revised Code; 829

(g) The number of children with disabilities, other than 830
preschool children with disabilities, placed with a county board 831
of developmental disabilities in the current fiscal year to 832
receive special education services for category six disabilities 833
described in division (F) of section 3317.013 of the Revised 834
Code. 835

(21) The enrollment of students who are economically 836
disadvantaged, as defined by the department, including any 837
student described in divisions (A) (1) (b) of this section and 838
excluding any student reported under divisions (A) (2) (a), (b), 839
(d), (g), (h), (i), ~~and (j)~~, and (k) of this section. A student 840
shall not be categorically excluded from the number reported 841
under division (B) (21) of this section based on anything other 842
than family income. 843

(22) The enrollment of students identified as gifted under 844
division (A), (B), (C), or (D) of section 3324.03 of the Revised 845
Code. 846

(C) (1) The department shall adopt rules necessary for 847
implementing divisions (A), (B), and (D) of this section. 848

(2) A student enrolled in a community school established 849
under Chapter 3314., a science, technology, engineering, and 850
mathematics school established under Chapter 3326., or a 851

college-preparatory boarding school established under Chapter 852
3328. of the Revised Code shall be counted in the formula ADM of 853
the school district in which the student is entitled to attend 854
school under section 3313.64 or 3313.65 of the Revised Code for 855
the same proportion of the school year that the student is 856
counted in the enrollment of the community school, the science, 857
technology, engineering, and mathematics school, or the college- 858
preparatory boarding school for purposes of section 3317.022 or 859
3328.24 of the Revised Code. Notwithstanding the enrollment of 860
students reported pursuant to division (A)(2)(a), (i), or (j) of 861
this section, the department may adjust the formula ADM of a 862
school district to account for students entitled to attend 863
school in the district under section 3313.64 or 3313.65 of the 864
Revised Code who are enrolled in a community school, a science, 865
technology, engineering, and mathematics school, or a college- 866
preparatory boarding school for only a portion of the school 867
year. 868

(3) No child shall be counted as more than a total of one 869
child in the sum of the enrollment of students of a school 870
district under division (A), divisions (B)(1) to (22), or 871
division (D) of this section, except as follows: 872

(a)(i) A child with a disability described in section 873
3317.013 of the Revised Code may be counted both in formula ADM 874
and in category one, two, three, four, five, or six special 875
education ADM and, if applicable, in category one, two, three, 876
four, or five career-technical education ADM. As provided in 877
division (M) of section 3317.02 of the Revised Code, such a 878
child shall be counted in category one, two, three, four, five, 879
or six special education ADM in the same proportion that the 880
child is counted in formula ADM. 881

(ii) A child with a disability described in section 3317.013 of the Revised Code may be counted both in enrolled ADM and in category one, two, three, four, five, or six special education ADM and, if applicable, in category one, two, three, four, or five career-technical education ADM. As provided in division (M) of section 3317.02 of the Revised Code, such a child shall be counted in category one, two, three, four, five, or six special education ADM in the same proportion that the child is counted in enrolled ADM.

(b) (i) A child enrolled in career-technical education programs or classes described in section 3317.014 of the Revised Code may be counted both in formula ADM and category one, two, three, four, or five career-technical education ADM and, if applicable, in category one, two, three, four, five, or six special education ADM. Such a child shall be counted in category one, two, three, four, or five career-technical education ADM in the same proportion as the percentage of time that the child spends in the career-technical education programs or classes.

(ii) A child enrolled in career-technical education programs or classes described in section 3317.014 of the Revised Code may be counted both in enrolled ADM and category one, two, three, four, or five career-technical education ADM and, if applicable, in category one, two, three, four, five, or six special education ADM. Such a child shall be counted in category one, two, three, four, or five career-technical education ADM in the same proportion as the percentage of time that the child spends in the career-technical education programs or classes.

(4) Based on the information reported under this section, the department shall determine the total student count, as defined in section 3301.011 of the Revised Code, for each school

district. 912

(D) (1) The superintendent of each joint vocational school 913
district shall report and certify to the department as of the 914
last day of October, March, and June of each year the enrollment 915
of students receiving services from schools under the 916
superintendent's supervision so that the department can 917
calculate the district's enrolled ADM, formula ADM, total ADM, 918
category one through five career-technical education ADM, 919
category one through three English learner ADM, category one 920
through six special education ADM, and for purposes of 921
provisions of law outside of Chapter 3317. of the Revised Code, 922
average daily membership. 923

The enrollment reported and certified by the 924
superintendent, except as otherwise provided in this division, 925
shall consist of the number of students in grades six through 926
twelve receiving any educational services from the district, 927
except that the following categories of students shall not be 928
included in the determination: 929

(a) Students enrolled in adult education classes; 930

(b) Adjacent or other district joint vocational students 931
enrolled in the district under an open enrollment policy 932
pursuant to section 3313.98 of the Revised Code; 933

(c) Students receiving services in the district pursuant 934
to a compact, cooperative education agreement, or a contract, 935
but who are entitled to attend school in a city, local, or 936
exempted village school district whose territory is not part of 937
the territory of the joint vocational district; 938

(d) Students for whom tuition is payable pursuant to 939
sections 3317.081 and 3323.141 of the Revised Code. 940

(2) To enable the department to obtain the data needed to 941
complete the calculation of payments pursuant to this chapter, 942
each superintendent shall certify from the report provided under 943
division (D) (1) of this section the enrollment for each of the 944
following categories of students: 945

(a) Students enrolled in each individual grade included in 946
the joint vocational district schools, including any student 947
described in division (D) (1) (b) of this section; 948

(b) Children with disabilities receiving special education 949
services for the category one disability described in division 950
(A) of section 3317.013 of the Revised Code, including any 951
student described in division (D) (1) (b) of this section; 952

(c) Children with disabilities receiving special education 953
services for the category two disabilities described in division 954
(B) of section 3317.013 of the Revised Code, including any 955
student described in division (D) (1) (b) of this section; 956

(d) Children with disabilities receiving special education 957
services for category three disabilities described in division 958
(C) of section 3317.013 of the Revised Code, including any 959
student described in division (D) (1) (b) of this section; 960

(e) Children with disabilities receiving special education 961
services for category four disabilities described in division 962
(D) of section 3317.013 of the Revised Code, including any 963
student described in division (D) (1) (b) of this section; 964

(f) Children with disabilities receiving special education 965
services for the category five disabilities described in 966
division (E) of section 3317.013 of the Revised Code, including 967
any student described in division (D) (1) (b) of this section; 968

(g) Children with disabilities receiving special education services for category six disabilities described in division (F) of section 3317.013 of the Revised Code, including any student described in division (D) (1) (b) of this section;	969 970 971 972
(h) Students receiving category one career-technical education services, described in division (A) (1) of section 3317.014 of the Revised Code, including any student described in division (D) (1) (b) of this section;	973 974 975 976
(i) Students receiving category two career-technical education services, described in division (A) (2) of section 3317.014 of the Revised Code, including any student described in division (D) (1) (b) of this section;	977 978 979 980
(j) Students receiving category three career-technical education services, described in division (A) (3) of section 3317.014 of the Revised Code, including any student described in division (D) (1) (b) of this section;	981 982 983 984
(k) Students receiving category four career-technical education services, described in division (A) (4) of section 3317.014 of the Revised Code, including any student described in division (D) (1) (b) of this section;	985 986 987 988
(l) Students receiving category five career-technical education services, described in division (A) (5) of section 3317.014 of the Revised Code, including any student described in division (D) (1) (b) of this section;	989 990 991 992
(m) English learners described in division (A) of section 3317.016 of the Revised Code, including any student described in division (D) (1) (b) of this section;	993 994 995
(n) English learners described in division (B) of section	996

3317.016 of the Revised Code, including any student described in	997
division (D) (1) (b) of this section;	998
(o) English learners described in division (C) of section	999
3317.016 of the Revised Code, including any student described in	1000
division (D) (1) (b) of this section;	1001
(p) Students who are economically disadvantaged, as	1002
defined by the department, including any student described in	1003
division (D) (1) (b) of this section. A student shall not be	1004
categorically excluded from the number reported under division	1005
(D) (2) (p) of this section based on anything other than family	1006
income.	1007
The superintendent of each joint vocational school	1008
district shall also indicate the city, local, or exempted	1009
village school district in which each joint vocational district	1010
pupil is entitled to attend school pursuant to section 3313.64	1011
or 3313.65 of the Revised Code.	1012
(E) In each school of each city, local, exempted village,	1013
joint vocational, and cooperative education school district	1014
there shall be maintained a record of school enrollment, which	1015
record shall accurately show, for each day the school is in	1016
session, the actual enrollment in regular day classes. For the	1017
purpose of determining the enrollment of students, the	1018
enrollment figure of any school shall not include any pupils	1019
except those pupils described by division (A) or (D) of this	1020
section. The record of enrollment for each school shall be	1021
maintained in such manner that no pupil shall be counted as	1022
enrolled prior to the actual date of entry in the school and	1023
also in such manner that where for any cause a pupil permanently	1024
withdraws from the school that pupil shall not be counted as	1025
enrolled from and after the date of such withdrawal. There shall	1026

not be included in the enrollment of any school any of the 1027
following: 1028

(1) Any pupil who has graduated from the twelfth grade of 1029
a public or nonpublic high school; 1030

(2) Any pupil who is not a resident of the state; 1031

(3) Any pupil who was enrolled in the schools of the 1032
district during the previous school year when assessments were 1033
administered under section 3301.0711 of the Revised Code but did 1034
not take one or more of the assessments required by that section 1035
and was not excused pursuant to division (C) (1) or (3) of that 1036
section; 1037

(4) Any pupil who has attained the age of twenty-two 1038
years, except for veterans of the armed services whose 1039
attendance was interrupted before completing the recognized 1040
twelve-year course of the public schools by reason of induction 1041
or enlistment in the armed forces and who apply for reenrollment 1042
in the public school system of their residence not later than 1043
four years after termination of war or their honorable 1044
discharge; 1045

(5) Any pupil who has a certificate of high school 1046
equivalence as defined in section 5107.40 of the Revised Code. 1047

If, however, any veteran described by division (E) (4) of 1048
this section elects to enroll in special courses organized for 1049
veterans for whom tuition is paid under the provisions of 1050
federal laws, or otherwise, that veteran shall not be included 1051
in the enrollment of students determined under this section. 1052

Notwithstanding division (E) (3) of this section, the 1053
enrollment of any school may include a pupil who did not take an 1054

assessment required by section 3301.0711 of the Revised Code if 1055
the department of education and workforce grants a waiver from 1056
the requirement to take the assessment to the specific pupil and 1057
a parent is not paying tuition for the pupil pursuant to section 1058
3313.6410 of the Revised Code. The department may grant such a 1059
waiver only for good cause in accordance with rules adopted by 1060
the department. 1061

The enrolled ADM, formula ADM, total ADM, category one 1062
through five career-technical education ADM, category one 1063
through three English learner ADM, category one through six 1064
special education ADM, transportation ADM, and, for purposes of 1065
provisions of law outside of Chapter 3317. of the Revised Code, 1066
average daily membership of any school district shall be 1067
determined in accordance with rules adopted by the department. 1068

(F) (1) If a student attending a community school under 1069
Chapter 3314., a science, technology, engineering, and 1070
mathematics school established under Chapter 3326., or a 1071
college-preparatory boarding school established under Chapter 1072
3328. of the Revised Code is not included in the formula ADM 1073
calculated for the school district in which the student is 1074
entitled to attend school under section 3313.64 or 3313.65 of 1075
the Revised Code, the department shall adjust the formula ADM of 1076
that school district to include the student in accordance with 1077
division (C) (2) of this section. 1078

(2) If a student awarded an educational choice scholarship 1079
is not included in the formula ADM of the school district in 1080
which the student resides, the department shall adjust the 1081
formula ADM of that school district to include the student. 1082

(3) If a student awarded a scholarship under the Jon 1083
Peterson special needs scholarship program is not included in 1084

the formula ADM of the school district in which the student 1085
resides, the department shall adjust the formula ADM of that 1086
school district to include the student. 1087

(G) (1) (a) The superintendent of an institution operating a 1088
special education program pursuant to section 3323.091 of the 1089
Revised Code shall, for the programs under such superintendent's 1090
supervision, certify to the department, in the manner prescribed 1091
by the director of education and workforce, both of the 1092
following: 1093

(i) The unduplicated count of the number of all children 1094
with disabilities other than preschool children with 1095
disabilities receiving services at the institution for each 1096
category of disability described in divisions (A) to (F) of 1097
section 3317.013 of the Revised Code adjusted for the portion of 1098
the year each child is so enrolled; 1099

(ii) The unduplicated count of the number of all preschool 1100
children with disabilities in classes or programs for whom the 1101
district is eligible to receive funding under section 3317.0213 1102
of the Revised Code adjusted for the portion of the year each 1103
child is so enrolled, reported according to the categories 1104
prescribed in section 3317.013 of the Revised Code. 1105

(b) The superintendent of an institution with career- 1106
technical education units approved under section 3317.05 of the 1107
Revised Code shall, for the units under the superintendent's 1108
supervision, certify to the department the enrollment in those 1109
units, in the manner prescribed by the director of education and 1110
workforce. 1111

(2) The superintendent of each county board of 1112
developmental disabilities that maintains special education 1113

classes under section 3317.20 of the Revised Code or provides 1114
services to preschool children with disabilities pursuant to an 1115
agreement between the county board and the appropriate school 1116
district shall do both of the following: 1117

(a) Certify to the department, in the manner prescribed by 1118
the department, the enrollment in classes under section 3317.20 1119
of the Revised Code for each school district that has placed 1120
children in the classes; 1121

(b) Certify to the department, in the manner prescribed by 1122
the department, the unduplicated count of the number of all 1123
preschool children with disabilities enrolled in classes for 1124
which the board is eligible to receive funding under section 1125
3317.0213 of the Revised Code adjusted for the portion of the 1126
year each child is so enrolled, reported according to the 1127
categories prescribed in section 3317.013 of the Revised Code, 1128
and the number of those classes. 1129

(H) Except as provided in division (I) of this section, 1130
when any city, local, or exempted village school district 1131
provides instruction for a nonresident pupil whose attendance is 1132
unauthorized attendance as defined in section 3327.06 of the 1133
Revised Code, that pupil's enrollment shall not be included in 1134
that district's enrollment figure used in calculating the 1135
district's payments under this chapter. The reporting official 1136
shall report separately the enrollment of all pupils whose 1137
attendance in the district is unauthorized attendance, and the 1138
enrollment of each such pupil shall be credited to the school 1139
district in which the pupil is entitled to attend school under 1140
division (B) of section 3313.64 or section 3313.65 of the 1141
Revised Code as determined by the department. 1142

(I) This division shall not apply on or after September 1143

30, 2021. 1144

(1) A city, local, exempted village, or joint vocational 1145
school district admitting a scholarship student of a pilot 1146
project district pursuant to division (C) of section 3313.976 of 1147
the Revised Code may count such student in its enrollment. 1148

(2) In any year for which funds are appropriated for pilot 1149
project scholarship programs, a school district implementing a 1150
state-sponsored pilot project scholarship program that year 1151
pursuant to sections 3313.974 to 3313.979 of the Revised Code 1152
may count in its enrollment: 1153

(a) All children residing in the district and utilizing a 1154
scholarship to attend kindergarten in any alternative school, as 1155
defined in section 3313.974 of the Revised Code; 1156

(b) All children who were enrolled in the district in the 1157
preceding year who are utilizing a scholarship to attend an 1158
alternative school. 1159

(J) The superintendent of each cooperative education 1160
school district shall certify to the director of education and 1161
workforce, in a manner prescribed by the department, the 1162
applicable enrollments for all students in the cooperative 1163
education district, also indicating the city, local, or exempted 1164
village district where each pupil is entitled to attend school 1165
under section 3313.64 or 3313.65 of the Revised Code. 1166

(K) If the director of education and workforce determines 1167
that a component of the enrollment certified or reported by a 1168
district superintendent, or other reporting entity, is not 1169
correct, the director of education and workforce may order that 1170
the district's enrolled ADM, formula ADM, or both be adjusted in 1171
the amount of the error." 1172

In line 139986, strike through the semicolon 1173

Strike through line 139987 1174

In line 139988, strike through "nonpublic school under section 5747.75 of the Revised Code" 1175
1176

After line 141507, insert: 1177

"Sec. 5747.72. (A) As used in this section: 1178

(1) "Qualifying taxpayer" means a taxpayer that is an 1179
individual with a dependent who is a qualifying student. 1180

(2) "Qualifying student" means a student who is exempt 1181
from the compulsory attendance law for the purpose of home 1182
education under section 3321.042 of the Revised Code for the 1183
school year. 1184

(3) "Education expenses" means expenses or fees for any of 1185
the following items used directly for home education of a 1186
qualifying student: books, supplementary materials, supplies, 1187
computer software, applications, or subscriptions. "Education 1188
expenses" does not include expenses or fees for computers or 1189
similar electronic devices or accessories thereto. "Education 1190
expenses" does not include any expenses paid from a scholarship 1191
account authorized by section 3310.24 of the Revised Code. 1192

(B) There is hereby allowed a nonrefundable credit against 1193
a qualifying taxpayer's aggregate tax liability under section 1194
5747.02 of the Revised Code equal to the lesser of two hundred 1195
fifty dollars multiplied by the number of the taxpayer's 1196
qualifying students or the amount of education expenses incurred 1197
by the taxpayer in the taxable year for the benefit of one or 1198
more of the taxpayer's qualifying students. The credit shall be 1199

claimed in the order required under section 5747.98 of the 1200
Revised Code. 1201

The tax commissioner may request that a qualifying 1202
taxpayer claiming a credit under this section furnish 1203
information as is necessary to support the claim for the credit 1204
under this section, and no credit shall be allowed unless the 1205
requested information is provided." 1206

Strike through lines 141594 through 141596 1207

In line 145077, delete "and"; after "5747.29" insert ", and 5747.75" 1208

After line 145096, insert: 1209

"Section 105.00.01. That section 5747.75 of the Revised 1210
Code is hereby repealed, effective January 1, 2026." 1211

In the table on line 147269, in row W, delete "\$8,704,717,991" and 1212
insert "\$8,740,717,991" 1213

In the table on line 147269, in rows AB and BZ, add \$36,000,000 to 1214
fiscal year 2027 1215

After line 147877, insert: 1216

"Section 265.211. During fiscal year 2027, if the 1217
Treasurer of State certifies to the Director of Budget and 1218
Management amounts transferred to the General Revenue Fund 1219
pursuant to division (I) of section 3310.24 of the Revised Code, 1220
such amounts are hereby appropriated for fiscal year 2027 in 1221
appropriation item 200550, Foundation Funding - All Students." 1222

Update the title, amend, enact, or repeal clauses accordingly 1223

The motion was _____ agreed to.

SYNOPSIS

	1224
Nonchartered Educational Savings Account Program	1225
R.C. 3310.037, 3310.21, 3310.22, 3310.23, 3310.24,	1226
3310.25, 3310.26, 3310.412, 3310.51, 3313.975, 3317.02,	1227
3317.022, and 3317.03	1228
Restores provisions of the House version establishing the	1229
Nonchartered Educational Savings Account Program to provide	1230
eligible students with an educational savings account (ESA)	1231
beginning in the 2026-2027 school year.	1232
Education tax credits	1233
R.C. 5747.08, 5747.72, 5747.75 (repealed), and 5747.98;	1234
Section 105.00.01	1235
Restores provisions of the House bill that:	1236
-- Repeal a personal income tax credit for tuition paid to	1237
a nonchartered nonpublic school, beginning in 2026.	1238
-- Increase the home school expense tax credit by changing	1239
the maximum amount of educational expenses the credit can cover,	1240
from \$250 per return to \$250 per qualifying student.	1241
-- Disallow that credit from being claimed on the basis of	1242
expenses paid from an educational savings account.	1243
Department of Education and Workforce	1244
Sections 265.10 and 265.211	1245
Increases GRF ALI 200550, Foundation Funding - All	1246
Students, by \$36,000,000 in FY 2027 and appropriates certain	1247
additional amounts certified by the Treasurer of State to the	1248
OBM Director to the same ALI.	1249