

**As Introduced**

**136th General Assembly**

**Regular Session**

**2025-2026**

**S. B. No. 142**

**Senator Hicks-Hudson**

**Cosponsors: Senators DeMora, Ingram, Antonio**

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To amend sections 4111.06, 4111.14, 5122.28, 1  
5123.022, 5123.023, 5123.87, 5747.98, and 2  
5751.98 and to enact sections 3304.45, 4111.061, 3  
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

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

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

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

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

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

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

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

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

(2) "Individuals with disabilities" means individuals 47

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

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

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

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

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

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

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

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

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

which the person proposes to claim the credit. 76

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

amendment. 165

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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



(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 224  
beginning on the date that is five years after the effective 225  
date of this section; 226

(5) Propose a plan to monitor and track the outcomes of 227  
employees with disabilities; 228

(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 246  
submit to the governor and the general assembly a report that 247  
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 311  
does not mean individuals who are excluded from the definition 312  
of "employee" under 29 U.S.C. 203(e) or individuals who are 313  
exempted from the minimum wage requirements in 29 U.S.C. 213 and 314  
from the definition of "employee" in this chapter. 315

(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" 334  
does not include an individual who operates a vehicle or vessel 335  
in the performance of services for or on behalf of a motor 336

carrier transporting property and to whom all of the following 337  
factors apply: 338

(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  
agreement. For purposes of this division, a bona fide lease 343  
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 350  
factors related to work performed, including on a mileage-based 351  
rate or a percentage of any schedule of rates, and not solely on 352  
the basis of the hours or time expended. 353

(d) The individual substantially controls the means and 354  
manner of performing the services, in conformance with 355  
regulatory requirements and specifications of the shipper. 356

(e) The individual enters into a written contract with the 357  
carrier for whom the individual is performing the services that 358  
describes the relationship between the individual and the 359  
carrier to be that of an independent contractor and not that of 360  
an employee. 361

(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

~~(D) (1)~~ (C) (1) 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 or 390  
intermittent and that is not performed by an individual whose 391  
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 ~~(D)~~ ~~(2)~~ (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, Ohio 410  
Constitution, an employer shall at the time of hire provide an 411  
employee with the employer's name, address, telephone number, 412  
and other contact information and update such information when 413  
it changes. As used in division ~~(E)~~ (D) of this section: 414

(1) "Other contact information" may include, where 415  
applicable, the address of the employer's internet site on the 416  
world wide web, the employer's electronic mail address, fax 417  
number, or the name, address, and telephone number of the 418  
employer's statutory agent. "Other contact information" does not 419  
include the name, address, telephone number, fax number, 420  
internet site address, or electronic mail address of any 421  
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, Ohio 434  
Constitution, an employer shall maintain a record of the name, 435  
address, occupation, pay rate, hours worked for each day worked, 436  
and each amount paid an employee for a period of not less than 437  
three years following the last date the employee was employed by 438  
that employer. As used in division ~~(F)~~ (E) of this section: 439

(1) "Address" means an employee's home address as 440  
maintained in the employer's personnel file or personnel 441  
database for that employee. 442

(2) (a) With respect to employees who are not exempt from 443  
the overtime pay requirements of the Fair Labor Standards Act or 444  
this chapter, "pay rate" means an employee's base rate of pay. 445

(b) With respect to employees who are exempt from the 446  
overtime pay requirements of the Fair Labor Standards Act or 447  
this chapter, "pay rate" means an employee's annual base salary 448  
or other rate of pay by which the particular employee qualifies 449  
for that exemption under the Fair Labor Standards Act or this 450  
chapter, but does not include bonuses, stock options, 451  
incentives, deferred compensation, or any other similar form of 452  
compensation. 453



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

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

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

(b) An employer is not required to keep records of "hours

worked for each day worked" for individuals for whom the 484  
employer is not required to keep those records under the Fair 485  
Labor Standards Act and its regulations or individuals who are 486  
not subject to the overtime pay requirements specified in 487  
section 4111.03 of the Revised Code. 488

(5) "Each amount paid an employee" means the total gross 489  
wages paid to an employee for each pay period. As used in 490  
division ~~(F) (5)~~ (E) (5) of this section, "pay period" means the 491  
period of time designated by an employer to pay an employee the 492  
employee's gross wages in accordance with the employer's payroll 493  
practices under section 4113.15 of the Revised Code. 494

~~(G)~~ (F) In accordance with Section 34a of Article II, Ohio 495  
Constitution, an employer must provide such information without 496  
charge to an employee or person acting on behalf of an employee 497  
upon request. As used in division ~~(G)~~ (F) of this section: 498

(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

(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 require 539  
that the person acting on behalf of an employee provide the 540  
employer with a written request that has been signed by the 541

employee whose information is being requested and notarized and 542  
that reasonably specifies the particular information being 543  
requested. 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 555  
pertaining to harm suffered by the employee filing the 556  
complaint, by a person acting on behalf of one or more 557  
employees, or by an interested party. 558

(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. 568

(4) "Resolved by the state" means that the complaint has 569  
been resolved to the satisfaction of the state. 570

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

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

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

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

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

(2) No employee shall join as a party plaintiff in any  
civil action that is brought under division ~~(K)~~—(J) of this  
section by an employee, person acting on behalf of an employee,  
or person acting on behalf of all similarly situated employees  
unless that employee first gives written consent to become such  
a party plaintiff and that consent is filed with the court in  
which the action is brought.

(3) A civil action regarding an alleged violation of this  
section shall be maintained only under division ~~(K)~~—(J) of this  
section. This division does not preclude the joinder in a single  
civil action of an action under this division and an action  
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. 633

~~(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 ~~(L)~~ (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 ~~(K)~~ (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 ~~(G)~~ (F) of this section. 659

~~(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

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

(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 688  
in the community where individuals with developmental 689  
disabilities interact with individuals who do not have 690



disabilities to the same extent that individuals in comparable 691  
positions who are not disabled interact with other individuals, 692  
including in employment settings in which employees interact 693  
with the community through technology. 694

(B) It is hereby declared to be the policy of this state 695  
that employment services for individuals with developmental 696  
disabilities be directed at community employment. Every 697  
individual with a developmental disability is presumed capable 698  
of community employment. 699

The departments of developmental disabilities, education 700  
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  
services to individuals with developmental disabilities shall 728  
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  
Ohioans with disabilities agency. The purpose of the task force 737  
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  
into interagency agreements with any of the government entities 743  
on the task force. The interagency agreements may specify either 744  
or both of the following: 745

(1) The roles and responsibilities of the government 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  
of the institution if those tasks are an integrated part of the 797  
resident's habilitation plan and supervised by a member of the 798  
institution's professional staff who is designated by the chief 799  
program director. 800

(C) A resident may be required to perform tasks of a 801  
personal 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  
forward to the ensuing taxable year. 821

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) of 830  
section 5747.055 of the Revised Code or the lump sum retirement 831  
income credits under divisions (C), (D), and (E) of that 832  
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
<u>The credit for purchases made from a qualified vendor</u>	866
<u>under section 5747.87 of the Revised Code;</u>	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	887
section 5747.76 of the Revised Code;	888
The nonrefundable Ohio low-income housing tax credit under	889

section 5747.83 of the Revised Code;	890
The nonrefundable affordable single-family home credit	891
under section 5747.84 of the Revised Code;	892
The nonresident credit under division (A) of section	893
5747.05 of the Revised Code;	894
The credit for a resident's out-of-state income under	895
division (B) of section 5747.05 of the Revised Code;	896
The refundable motion picture and Broadway theatrical	897
production credit under section 5747.66 of the Revised Code;	898
The refundable credit for film and theater capital	899
improvement projects under section 5747.67 of the Revised Code;	900
The refundable jobs creation credit or job retention	901
credit under division (A) of section 5747.058 of the Revised	902
Code;	903
The refundable credit for taxes paid by a qualifying	904
entity granted under section 5747.059 of the Revised Code;	905
The refundable credits for taxes paid by a qualifying	906
pass-through entity granted under division (I) of section	907
5747.08 of the Revised Code;	908
The refundable credit under section 5747.80 of the Revised	909
Code for losses on loans made to the Ohio venture capital	910
program under sections 150.01 to 150.10 of the Revised Code;	911
The refundable credit for rehabilitating a historic	912
building under section 5747.76 of the Revised Code;	913
The refundable credit under section 5747.39 of the Revised	914
Code for taxes levied under section 5747.38 of the Revised Code	915
paid 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  
the order required under this section. Any excess amount of a 923  
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 928  
vendor" has the same meaning as in section 3304.45 of the 929  
Revised Code. 930

(B) There is allowed a nonrefundable credit against the 931  
tax imposed by section 5751.02 of the Revised Code for a 932  
taxpayer that is issued a tax credit certificate under section 933  
3304.45 of the Revised Code for purchases made from a qualified 934  
vendor. The credit shall equal the dollar amount indicated on 935  
the certificate and shall be claimed for the tax period in which 936  
the certificate is issued. 937

The credit shall be claimed in the order required under 938  
section 5751.98 of the Revised Code. If the credit exceeds the 939  
taxpayer's aggregate tax due under section 5751.02 of the 940  
Revised Code for the tax period after allowing for credits that 941  
precede the credit under this section in that order, such excess 942  
may be carried forward for up to fifteen tax periods, but the 943  
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  
return. 949

**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  
Code; 972

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