

**As Introduced**

**136th General Assembly**

**Regular Session**

**2025-2026**

**S. B. No. 159**

**Senators Patton, Timken**

**Cosponsors: Senators Lang, O'Brien, Antonio, Smith**

---

To amend sections 122.85, 5726.98, 5747.98, and 1  
5751.98 and to repeal sections 122.852, 5726.59, 2  
5747.67, and 5751.55 of the Revised Code to 3  
modify the film and theater production tax 4  
credit and to repeal the film and theater 5  
capital improvement tax credit. 6

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

**Section 1.** That sections 122.85, 5726.98, 5747.98, and 7  
5751.98 of the Revised Code be amended to read as follows: 8

**Sec. 122.85.** (A) As used in this section and in sections 9  
5726.55, 5733.59, 5747.66, and 5751.54 of the Revised Code: 10

(1) "Tax credit-eligible production" means a motion 11  
picture or Broadway theatrical production certified by the 12  
director of development under division (B) of this section as 13  
qualifying the production company for a tax credit under section 14  
5726.55, 5733.59, 5747.66, or 5751.54 of the Revised Code. 15

(2) "Certificate owner" means a production company to 16  
which a tax credit certificate is issued. 17

(3) "Production company" means an individual, corporation, 18  
partnership, limited liability company, or other form of 19

business association that is registered with the secretary of 20  
state and that is producing a motion picture or broadway 21  
theatrical production. 22

(4) "Eligible expenditures" means expenditures made after 23  
June 30, 2009, for goods or services purchased and consumed in 24  
this state by a production company directly for the production 25  
of a tax credit-eligible production, for postproduction 26  
activities, or for advertising and promotion of the production. 27

~~"Eligible expenditures" do not include qualified 28~~  
~~expenditures for which a production company receives a tax 29~~  
~~credit under section 122.852 of the Revised Code. 30~~

"Eligible expenditures" include expenditures for cast and 31  
crew wages, accommodations, costs of set construction and 32  
operations, editing and related services, photography, sound 33  
synchronization, lighting, wardrobe, makeup and accessories, 34  
film processing, transfer, sound mixing, special and visual 35  
effects, music, location fees, and the purchase or rental of 36  
facilities and equipment. 37

(5) "Motion picture" means entertainment content created 38  
in whole or in part within this state for distribution or 39  
exhibition to the general public, including, but not limited to, 40  
feature-length films; documentaries; long-form, specials, 41  
miniseries, series, and interstitial television programming; 42  
interactive web sites; sound recordings; videos; music videos; 43  
interactive television; interactive games; video games; 44  
commercials; any format of digital media; and any trailer, 45  
pilot, video teaser, or demo created primarily to stimulate the 46  
sale, marketing, promotion, or exploitation of future investment 47  
in either a product or a motion picture by any means and media 48  
in any digital media format, film, or videotape, provided the 49

motion picture qualifies as a motion picture. "Motion picture" 50  
does not include any television program created primarily as 51  
news, weather, or financial market reports, a production 52  
featuring current events or sporting events, an awards show or 53  
other gala event, a production whose sole purpose is 54  
fundraising, a long-form production that primarily markets a 55  
product or service or in-house corporate advertising or other 56  
similar productions, a production for purposes of political 57  
advocacy, or any production for which records are required to be 58  
maintained under 18 U.S.C. 2257 with respect to sexually 59  
explicit content. 60

(6) "Broadway theatrical production" means a prebroadway 61  
production, long run production, or tour launch that is 62  
directed, managed, and performed by a professional cast and crew 63  
and that is directly associated with New York city's broadway 64  
theater district. 65

(7) "Prebroadway production" means a live stage production 66  
that is scheduled for presentation in New York city's broadway 67  
theater district after the original or adaptive version is 68  
performed in a qualified production facility. 69

(8) "Long run production" means a live stage production 70  
that is scheduled to be performed at a qualified production 71  
facility for more than five weeks, with an average of at least 72  
six performances per week. 73

(9) "Tour launch" means a live stage production for which 74  
the activities comprising the technical period are conducted at 75  
a qualified production facility before a tour of the original or 76  
adaptive version of the production begins. 77

(10) "Qualified production facility" means a facility 78

located in this state that is used in the development or 79  
presentation to the public of theater productions. 80

(11) "Investment intent letter" means a letter that 81  
satisfies all of the following: 82

(a) Is executed on official letterhead of the production 83  
company, investor, or investment entity; 84

(b) Clearly states the amount of investment being 85  
committed; 86

(c) Specifies the date on which the investment is to be 87  
made available; 88

(d) Identifies the motion picture or Broadway theatrical 89  
production to which the funds are allocated. 90

(B) For the purpose of encouraging and developing strong 91  
film and theater industries in this state, the director of 92  
development may certify a motion picture or Broadway theatrical 93  
production produced by a production company as a tax credit- 94  
eligible production. In the case of a television series, the 95  
director may certify the production of each episode of the 96  
series as a separate tax credit-eligible production. A 97  
production company shall apply for certification of a motion 98  
picture or Broadway theatrical production as a tax credit- 99  
eligible production on a form and in the manner prescribed by 100  
the director. Each application shall include the following 101  
information: 102

(1) The name and telephone number of the production 103  
company; 104

(2) The name and telephone number of the company's contact 105  
person; 106

(3) A list of the first preproduction date through the	107
last production and postproduction dates in Ohio and, in the	108
case of a Broadway theatrical production, a list of each	109
scheduled performance in a qualified production facility;	110
(4) The Ohio production office or qualified production	111
facility address and telephone number;	112
(5) The total production budget;	113
(6) The total budgeted eligible expenditures and the	114
percentage that amount is of the total production budget of the	115
motion picture or Broadway theatrical production;	116
(7) In the case of a motion picture, the total percentage	117
of the production being shot in Ohio;	118
(8) The level of employment of cast and crew who reside in	119
Ohio;	120
(9) A synopsis of the script;	121
(10) In the case of a motion picture, the shooting script;	122
(11) A creative elements list that includes the names of	123
the principal cast and crew and the producer and director;	124
(12) Documentation of financial ability to undertake and	125
complete the motion picture or Broadway theatrical production,	126
including documentation that shows that the company has secured	127
funding equal to at least fifty per cent of the total production	128
<u>budget, which may be in the form of an investment intent letter;</u>	129
(13) Estimated value of the tax credit based upon total	130
budgeted eligible expenditures;	131
(14) Estimated amount of state and local taxes to be	132
generated in this state from the production;	133

(15) Estimated economic impact of the production in this 134  
state; 135

(16) Any other information considered necessary by the 136  
director. 137

Within ninety days after certification of a motion picture 138  
or Broadway theatrical production as a tax credit-eligible 139  
production, and any time thereafter upon the request of the 140  
director, the production company shall present to the director 141  
sufficient evidence of reviewable progress. If the production 142  
company fails to present sufficient evidence, the director may 143  
rescind the certification. If the production of a motion picture 144  
or Broadway theatrical production does not begin within ninety 145  
days after the date it is certified as a tax credit-eligible 146  
production, the director shall rescind the certification unless 147  
the director finds that the production company shows good cause 148  
for the delay, meaning that the production was delayed due to 149  
unforeseeable circumstances beyond the production company's 150  
control or due to action or inaction by a government agency. 151  
Upon rescission, the director shall notify the applicant that 152  
the certification has been rescinded. Nothing in this section 153  
prohibits an applicant whose tax credit-eligible production 154  
certification has been rescinded from submitting a subsequent 155  
application for certification. 156

(C) (1) A production company whose motion picture or 157  
Broadway theatrical production has been certified as a tax 158  
credit-eligible production may apply to the director of 159  
development on or after July 1, 2009, for a refundable credit 160  
against the tax imposed by section 5726.02, 5733.06, 5747.02, or 161  
5751.02 of the Revised Code. The director in consultation with 162  
the tax commissioner shall prescribe the form and manner of the 163

application and the information or documentation required to be 164  
submitted with the application. 165

The credit is determined as follows: 166

(a) If the total budgeted eligible expenditures stated in 167  
the application submitted under division (B) of this section or 168  
the actual eligible expenditures as finally determined under 169  
division (D) of this section, whichever is least, is less than 170  
or equal to three hundred thousand dollars, no credit is 171  
allowed; 172

(b) If the total budgeted eligible expenditures stated in 173  
the application submitted under division (B) of this section or 174  
the actual eligible expenditures as finally determined under 175  
division (D) of this section, whichever is least, is greater 176  
than three hundred thousand dollars, the credit equals thirty 177  
per cent of the least of such budgeted or actual eligible 178  
expenditure amounts. 179

(2) Except as provided in division (C) (4) of this section, 180  
if the director of development approves a production company's 181  
application for a credit, the director shall issue a tax credit 182  
certificate to the company. The director in consultation with 183  
the tax commissioner shall prescribe the form and manner of 184  
issuing certificates. The director shall assign a unique 185  
identifying number to each tax credit certificate and shall 186  
record the certificate in a register devised and maintained by 187  
the director for that purpose. The certificate shall state the 188  
amount of the eligible expenditures on which the credit is based 189  
and the amount of the credit. Upon the issuance of a 190  
certificate, the director shall certify to the tax commissioner 191  
the name of the production company to which the certificate was 192  
issued, the amount of eligible expenditures shown on the 193

certificate, the amount of the credit, and any other information 194  
required by the rules adopted to administer this section. 195

(3) The amount of eligible expenditures for which a tax 196  
credit may be claimed is subject to inspection and examination 197  
by the tax commissioner or employees of the commissioner under 198  
section 5703.19 of the Revised Code and any other applicable 199  
law. Once the eligible expenditures are finally determined under 200  
section 5703.19 of the Revised Code and division (D) of this 201  
section, the credit amount is not subject to adjustment unless 202  
the director determines an error was committed in the 203  
computation of the credit amount. 204

(4) No tax credit certificate may be issued before the 205  
completion of the tax credit-eligible production. The amount of 206  
tax credit allowed per fiscal year shall not exceed the sum of 207  
~~-(a) fifty one hundred million dollars, (b) the difference-~~ 208  
~~between the maximum credit amount for that fiscal year under~~ 209  
~~section 122.852 of the Revised Code and the amount the director~~ 210  
~~of development elects to allow under this section pursuant to~~ 211  
~~division (D) (1) of section 122.852 of the Revised Code, and (c)-~~ 212  
the difference between the maximum amount of credits that could 213  
have been awarded in the previous fiscal year under this section 214  
and the amount actually awarded. Out of that sum, five million 215  
dollars shall be reserved for Broadway theatrical productions, 216  
and the balance may be allowed for any tax credit-eligible 217  
production. For any fiscal year in which less than five million 218  
dollars of tax credits are allowed for Broadway theatrical 219  
productions, the amount of the five million dollars not allowed 220  
and added to the maximum annual amount for the following fiscal 221  
year shall be reserved for Broadway theatrical productions in 222  
the following fiscal year. 223



(5) ~~The~~ Except as otherwise provided in this division, the 224  
director shall review and approve applications for tax credits 225  
~~in two rounds each fiscal year on a first-come, first-served,~~ 226  
~~basis. The first round of credits shall be awarded not later~~ 227  
~~than the last day of July of the fiscal year, and the second~~ 228  
~~round of credits shall be awarded not later than the last day of~~ 229  
~~the ensuing January. The amount of credits awarded in the first~~ 230  
~~round of applications each fiscal year shall not exceed one-half~~ 231  
~~of the maximum allowance for the fiscal year calculated~~ 232

If, at any time, all complete and pending, but unapproved, 233  
applications would, if all approved, result in awarded credits 234  
in excess of the limit established under division (C) (4) of this 235  
section, ~~two million five hundred thousand dollars of which~~ 236  
~~shall be reserved for Broadway theatrical productions. For each~~ 237  
~~round,~~ the director shall rank the complete and pending 238  
applications on the basis of the extent of positive economic 239  
impact each tax credit-eligible production is likely to have in 240  
this state and the effect on developing a permanent workforce in 241  
motion picture or theatrical production industries in the state. 242  
For the purpose of such ranking, the director shall give 243  
priority to tax-credit eligible productions that are television 244  
series or miniseries due to the long-term commitment typically 245  
associated with such productions. The economic impact ranking 246  
shall be based on the production company's total expenditures in 247  
this state directly associated with the tax credit-eligible 248  
production. The effect on developing a permanent workforce in 249  
the motion picture or theatrical production industries shall be 250  
evaluated first by the number of new jobs created and second by 251  
amount of payroll added with respect to employees in this state. 252

~~The~~ When ranking is required under this division, the 253  
director shall approve productions in the order of their 254

ranking, from those with the greatest positive economic impact 255  
and workforce development effect to those with the least 256  
positive economic impact and workforce development effect. 257

(D) A production company whose motion picture or Broadway 258  
theatrical production has been certified as a tax credit- 259  
eligible production shall engage, at the company's expense, an 260  
independent certified public accountant to examine the company's 261  
production, postproduction, and advertising and promotion 262  
expenditures to identify the expenditures that qualify as 263  
eligible expenditures. The certified public accountant shall 264  
review and certify to the director all contract and expense 265  
items greater than or equal to ten thousand dollars and review 266  
and certify to the director not less than fifty per cent of the 267  
contracts and expense items less than ten thousand dollars. The 268  
certified public accountant shall then issue a report to the 269  
company and to the director of development certifying the 270  
company's eligible expenditures ~~and any other information~~ 271  
~~required by the director.~~ Upon receiving and examining the 272  
report, the director may disallow any expenditure the director 273  
determines is not an eligible expenditure. If the director 274  
disallows an expenditure, the director shall issue a written 275  
notice to the production company stating that the expenditure is 276  
disallowed and the reason for the disallowance. Upon examination 277  
of the report and disallowance of any expenditures, the director 278  
shall determine finally the lesser of the total budgeted 279  
eligible expenditures stated in the application submitted under 280  
division (B) of this section or the actual eligible expenditures 281  
for the purpose of computing the amount of the credit. 282

(E) No credit shall be allowed under section 5726.55, 283  
5733.59, 5747.66, or 5751.54 of the Revised Code unless the 284  
director has reviewed the report and made the determination 285

prescribed by division (D) of this section. 286

(F) This state reserves the right to refuse the use of 287  
this state's name in the credits of any tax credit-eligible 288  
motion picture production or program of any Broadway theatrical 289  
production. 290

(G) (1) The director of development in consultation with 291  
the tax commissioner shall adopt rules for the administration of 292  
this section, including rules setting forth and governing the 293  
criteria for determining whether a motion picture or Broadway 294  
theatrical production is a tax credit-eligible production; 295  
activities that constitute the production or postproduction of a 296  
motion picture or Broadway theatrical production; reporting 297  
sufficient evidence of reviewable progress; expenditures that 298  
qualify as eligible expenditures; a schedule and deadlines for 299  
applications to be submitted and reviewed; a competitive process 300  
for approving credits based on likely economic impact in this 301  
state and development of a permanent workforce in motion picture 302  
or theatrical production industries in this state; consideration 303  
of geographic distribution of credits; and implementation of the 304  
program described in division (H) of this section. The rules 305  
shall be adopted under Chapter 119. of the Revised Code. 306

(2) To cover the administrative costs of the program, the 307  
director shall require each applicant to pay an application fee 308  
equal to the lesser of ten thousand dollars or one per cent of 309  
the estimated value of the tax credit as stated in the 310  
application. The fees collected shall be credited to the tax 311  
incentives operating fund created in section 122.174 of the 312  
Revised Code. All grants, gifts, fees, and contributions made to 313  
the director for marketing and promotion of the motion picture 314  
industry within this state shall also be credited to the fund. 315

(H) The director of development shall establish a program 316  
for the training of Ohio residents who are or wish to be 317  
employed in the film or multimedia industry. Under the program, 318  
the director shall: 319

(1) Certify individuals as film and multimedia trainees. 320  
In order to receive such a certification, an individual must be 321  
an Ohio resident, have participated in relevant on-the-job 322  
training or have completed a relevant training course approved 323  
by the director, and have met any other requirements established 324  
by the director. 325

(2) Accept applications from production companies that 326  
intend to hire and provide on-the-job training to one or more 327  
certified film and multimedia trainees who will be employed in 328  
the company's tax credit-eligible production; 329

(3) Upon completion of a tax-credit eligible production, 330  
and upon the receipt of any salary information and other 331  
documentation required by the director, authorize a 332  
reimbursement payment to each production company whose 333  
application was approved under division (H) (2) of this section. 334  
The payment shall equal fifty per cent of the salaries paid to 335  
film and multimedia trainees employed in the production. 336

**Sec. 5726.98.** (A) To provide a uniform procedure for 337  
calculating the amount of tax due under section 5726.02 of the 338  
Revised Code, a taxpayer shall claim any credits to which the 339  
taxpayer is entitled under this chapter in the following order: 340

The nonrefundable job retention credit under division (B) 341  
of section 5726.50 of the Revised Code; 342

The nonrefundable credit for purchases of qualified low- 343  
income community investments under section 5726.54 of the 344

Revised Code;	345
The nonrefundable credit for qualified research expenses	346
under section 5726.56 of the Revised Code;	347
The nonrefundable credit for qualifying dealer in	348
intangibles taxes under section 5726.57 of the Revised Code;	349
The nonrefundable Ohio low-income housing tax credit under	350
section 5726.58 of the Revised Code;	351
The nonrefundable affordable single-family home credit	352
under section 5726.60 of the Revised Code;	353
The nonrefundable welcome home Ohio (WHO) program credit	354
under section 122.633 of the Revised Code;	355
The nonrefundable opportunity zone investment credit under	356
section 5726.61 of the Revised Code;	357
The refundable credit for rehabilitating an historic	358
building under section 5726.52 of the Revised Code;	359
The refundable job retention or job creation credit under	360
division (A) of section 5726.50 of the Revised Code;	361
The refundable credit under section 5726.53 of the Revised	362
Code for losses on loans made under the Ohio venture capital	363
program under sections 150.01 to 150.10 of the Revised Code;	364
The refundable motion picture and Broadway theatrical	365
production credit under section 5726.55 of the Revised Code;	366
<del>    The refundable credit for film and theater capital</del>	367
<del>improvement projects under section 5726.59 of the Revised Code.</del>	368
(B) For any credit except the refundable credits	369
enumerated in this section, the amount of the credit for a	370
taxable year shall not exceed the tax due after allowing for any	371

other credit that precedes it in the order required under this 372  
section. Any excess amount of a particular credit may be carried 373  
forward if authorized under the section creating that credit. 374  
Nothing in this chapter shall be construed to allow a taxpayer 375  
to claim, directly or indirectly, a credit more than once for a 376  
taxable year. 377

**Sec. 5747.98.** (A) To provide a uniform procedure for 378  
calculating a taxpayer's aggregate tax liability under section 379  
5747.02 of the Revised Code, a taxpayer shall claim any credits 380  
to which the taxpayer is entitled in the following order: 381

Either the retirement income credit under division (B) of 382  
section 5747.055 of the Revised Code or the lump sum retirement 383  
income credits under divisions (C), (D), and (E) of that 384  
section; 385

Either the senior citizen credit under division (F) of 386  
section 5747.055 of the Revised Code or the lump sum 387  
distribution credit under division (G) of that section; 388

The dependent care credit under section 5747.054 of the 389  
Revised Code; 390

The credit for displaced workers who pay for job training 391  
under section 5747.27 of the Revised Code; 392

The campaign contribution credit under section 5747.29 of 393  
the Revised Code; 394

The twenty-dollar personal exemption credit under section 395  
5747.022 of the Revised Code; 396

The joint filing credit under division ~~(G)~~(E) of section 397  
5747.05 of the Revised Code; 398

The earned income credit under section 5747.71 of the 399

Revised Code;	400
The nonrefundable credit for education expenses under	401
section 5747.72 of the Revised Code;	402
The nonrefundable credit for donations to scholarship	403
granting organizations under section 5747.73 of the Revised	404
Code;	405
The nonrefundable credit for tuition paid to a	406
nonchartered nonpublic school under section 5747.75 of the	407
Revised Code;	408
The nonrefundable vocational job credit under section	409
5747.057 of the Revised Code;	410
The nonrefundable job retention credit under division (B)	411
of section 5747.058 of the Revised Code;	412
The enterprise zone credit under section 5709.66 of the	413
Revised Code;	414
The credit for beginning farmers who participate in a	415
financial management program under division (B) of section	416
5747.77 of the Revised Code;	417
The credit for commercial vehicle operator training	418
expenses under section 5747.82 of the Revised Code;	419
The nonrefundable welcome home Ohio (WHO) program credit	420
under section 122.633 of the Revised Code;	421
The credit for selling or renting agricultural assets to	422
beginning farmers under division (A) of section 5747.77 of the	423
Revised Code;	424
The credit for purchases of qualifying grape production	425
property under section 5747.28 of the Revised Code;	426

The small business investment credit under section 5747.81	427
of the Revised Code;	428
The nonrefundable lead abatement credit under section	429
5747.26 of the Revised Code;	430
The opportunity zone investment credit under section	431
5747.86 of the Revised Code;	432
The enterprise zone credits under section 5709.65 of the	433
Revised Code;	434
The research and development credit under section 5747.331	435
of the Revised Code;	436
The credit for rehabilitating a historic building under	437
section 5747.76 of the Revised Code;	438
The nonrefundable Ohio low-income housing tax credit under	439
section 5747.83 of the Revised Code;	440
The nonrefundable affordable single-family home credit	441
under section 5747.84 of the Revised Code;	442
The nonresident credit under division (A) of section	443
5747.05 of the Revised Code;	444
The credit for a resident's out-of-state income under	445
division (B) of section 5747.05 of the Revised Code;	446
The refundable motion picture and Broadway theatrical	447
production credit under section 5747.66 of the Revised Code;	448
<del>The refundable credit for film and theater capital</del>	449
<del>improvement projects under section 5747.67 of the Revised Code;</del>	450
The refundable jobs creation credit or job retention	451
credit under division (A) of section 5747.058 of the Revised	452
Code;	453



The refundable credit for taxes paid by a qualifying 454  
entity granted under section 5747.059 of the Revised Code; 455

The refundable credits for taxes paid by a qualifying 456  
pass-through entity granted under division (I) of section 457  
5747.08 of the Revised Code; 458

The refundable credit under section 5747.80 of the Revised 459  
Code for losses on loans made to the Ohio venture capital 460  
program under sections 150.01 to 150.10 of the Revised Code; 461

The refundable credit for rehabilitating a historic 462  
building under section 5747.76 of the Revised Code; 463

The refundable credit under section 5747.39 of the Revised 464  
Code for taxes levied under section 5747.38 of the Revised Code 465  
paid by an electing pass-through entity. 466

(B) For any credit, except the refundable credits 467  
enumerated in this section and the credit granted under division 468  
(H) of section 5747.08 of the Revised Code, the amount of the 469  
credit for a taxable year shall not exceed the taxpayer's 470  
aggregate amount of tax due under section 5747.02 of the Revised 471  
Code, after allowing for any other credit that precedes it in 472  
the order required under this section. Any excess amount of a 473  
particular credit may be carried forward if authorized under the 474  
section creating that credit. Nothing in this chapter shall be 475  
construed to allow a taxpayer to claim, directly or indirectly, 476  
a credit more than once for a taxable year. 477

**Sec. 5751.98.** (A) To provide a uniform procedure for 478  
calculating the amount of tax due under this chapter, a taxpayer 479  
shall claim any credits to which it is entitled in the following 480  
order: 481

The nonrefundable jobs retention credit under division (B) 482

of section 5751.50 of the Revised Code; 483

The nonrefundable credit for qualified research expenses 484  
under division (B) of section 5751.51 of the Revised Code; 485

The nonrefundable credit for a borrower's qualified 486  
research and development loan payments under division (B) of 487  
section 5751.52 of the Revised Code; 488

The nonrefundable credit for calendar years 2010 to 2029 489  
for unused net operating losses under division (B) of section 490  
5751.53 of the Revised Code; 491

The refundable motion picture and Broadway theatrical 492  
production credit under section 5751.54 of the Revised Code; 493

~~The refundable credit for film and theater capital 494  
improvement projects under section 5751.55 of the Revised Code; 495~~

The refundable jobs creation credit or job retention 496  
credit under division (A) of section 5751.50 of the Revised 497  
Code; 498

The refundable credit for calendar year 2030 for unused 499  
net operating losses under division (C) of section 5751.53 of 500  
the Revised Code. 501

(B) For any credit except the refundable credits 502  
enumerated in this section, the amount of the credit for a tax 503  
period shall not exceed the tax due after allowing for any other 504  
credit that precedes it in the order required under this 505  
section. Any excess amount of a particular credit may be carried 506  
forward if authorized under the section creating the credit. 507

**Section 2.** That existing sections 122.85, 5726.98, 508  
5747.98, and 5751.98 of the Revised Code are hereby repealed. 509

<b>Section 3.</b> That sections 122.852, 5726.59, 5747.67, and	510
5751.55 of the Revised Code are hereby repealed.	511