

As Introduced

**134th General Assembly
Regular Session
2021-2022**

S. B. No. 284

Senator Maharath

Cosponsors: Senators Sykes, Fedor, Thomas, Yuko

A BILL

To amend sections 5725.98, 5726.98, 5729.98, 1
5747.98, and 5751.98 and to enact sections 2
5725.36, 5726.58, 5727.242, 5727.301, 5729.19, 3
5736.51, 5747.83, and 5751.55 of the Revised 4
Code to authorize a tax credit for contributions 5
to certain child care programs. 6

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

Section 1. That sections 5725.98, 5726.98, 5729.98, 7
5747.98, and 5751.98 be amended and sections 5725.36, 5726.58, 8
5727.242, 5727.301, 5729.19, 5736.51, 5747.83, and 5751.55 of 9
the Revised Code be enacted to read as follows: 10

Sec. 5725.36. (A) As used in this section, "qualifying 11
child care program" has the same meaning as in section 5751.55 12
of the Revised Code. 13

(B) There is hereby allowed a nonrefundable credit against 14
the tax imposed by section 5725.18 of the Revised Code for a 15
domestic insurance company that contributes cash to one or more 16
qualifying child care programs during the calendar year. The 17
amount of the credit shall equal fifty per cent of the sum of 18

the company's contributions, except that the credit shall not 19
exceed, for any calendar year, five thousand dollars. The credit 20
shall be claimed for the calendar year in which the 21
contributions are made. 22

The company shall claim the credit in the order required 23
by section 5725.98 of the Revised Code. Any credit amount in 24
excess of the company's tax liability, after allowing for any 25
other credits preceding the credit in that order, may be carried 26
forward to the ensuing five years, but the amount of any excess 27
credit claimed shall be deducted from the balance carried 28
forward to the next year. 29

The credit authorized by this section is not allowed 30
unless the company claiming the credit provides to the 31
superintendent of insurance, in the form and manner required by 32
the superintendent, a copy of a receipt or other document issued 33
by the qualifying child care program acknowledging the company's 34
contribution to the program and the amount of the contribution. 35

No credit shall be allowed under this section for 36
contributions if those contributions are the basis of credit 37
claimed under section 5726.58, 5727.242, 5727.301, 5729.19, 38
5736.51, 5747.83, or 5751.55 of the Revised Code. 39

Sec. 5725.98. (A) To provide a uniform procedure for 40
calculating the amount of tax imposed by section 5725.18 of the 41
Revised Code that is due under this chapter, a taxpayer shall 42
claim any credits and offsets against tax liability to which it 43
is entitled in the following order: 44

The credit for an insurance company or insurance company 45
group under section 5729.031 of the Revised Code; 46

The credit for eligible employee training costs under 47

section 5725.31 of the Revised Code;	48
The credit for purchasers of qualified low-income community investments under section 5725.33 of the Revised Code;	49 50
The nonrefundable job retention credit under division (B) of section 122.171 of the Revised Code;	51 52
The nonrefundable credit for investments in rural business growth funds under section 122.152 of the Revised Code;	53 54
The nonrefundable credit for contributing capital to a transformational mixed use development project under section 5725.35 of the Revised Code;	55 56 57
<u>The nonrefundable credit for qualifying child care program contributions under section 5725.36 of the Revised Code;</u>	58 59
The offset of assessments by the Ohio life and health insurance guaranty association permitted by section 3956.20 of the Revised Code;	60 61 62
The refundable credit for rehabilitating a historic building under section 5725.34 of the Revised Code;	63 64
The refundable credit for Ohio job retention under former division (B) (2) or (3) of section 122.171 of the Revised Code as those divisions existed before September 29, 2015, the effective date of the amendment of this section by H.B. 64 of the 131st general assembly;	65 66 67 68 69
The refundable credit for Ohio job creation under section 5725.32 of the Revised Code;	70 71
The refundable credit under section 5725.19 of the Revised Code for losses on loans made under the Ohio venture capital program under sections 150.01 to 150.10 of the Revised Code.	72 73 74

(B) For any credit except the refundable credits 75
enumerated in this section, the amount of the credit for a 76
taxable year shall not exceed the tax due after allowing for any 77
other credit that precedes it in the order required under this 78
section. Any excess amount of a particular credit may be carried 79
forward if authorized under the section creating that credit. 80
Nothing in this chapter shall be construed to allow a taxpayer 81
to claim, directly or indirectly, a credit more than once for a 82
taxable year. 83

Sec. 5726.58. (A) As used in this section, "qualifying 84
child care program" has the same meaning as in section 5751.55 85
of the Revised Code. 86

(B) There is hereby allowed a nonrefundable credit against 87
the tax imposed by section 5726.02 of the Revised Code for a 88
taxpayer that contributes cash to one or more qualifying child 89
care programs during the taxable year. The amount of the credit 90
shall equal fifty per cent of the sum of the taxpayer's 91
contributions, except that the credit shall not exceed, for any 92
taxable year, five thousand dollars. The credit shall be claimed 93
for the taxable year in which the contributions are made. 94

The taxpayer shall claim the credit in the order required 95
by section 5726.98 of the Revised Code. Any credit amount in 96
excess of the taxpayer's tax liability, after allowing for any 97
other credits preceding the credit in that order, may be carried 98
forward to the ensuing five years, but the amount of any excess 99
credit claimed shall be deducted from the balance carried 100
forward to the next year. 101

The credit authorized by this section is not allowed 102
unless the taxpayer claiming the credit provides to the tax 103
commissioner, in the form and manner required by the 104

commissioner, a copy of a receipt or other document issued by 105
the qualifying child care program acknowledging the taxpayer's 106
contribution to the program and the amount of the contribution. 107

No credit shall be allowed under this section for 108
contributions if those contributions are the basis of credit 109
claimed under section 5725.36, 5727.242, 5727.301, 5729.19, 110
5736.51, 5747.83, or 5751.55 of the Revised Code. 111

Sec. 5726.98. (A) To provide a uniform procedure for 112
calculating the amount of tax due under section 5726.02 of the 113
Revised Code, a taxpayer shall claim any credits to which the 114
taxpayer is entitled under this chapter in the following order: 115

The nonrefundable job retention credit under division (B) 116
of section 5726.50 of the Revised Code; 117

The nonrefundable credit for purchases of qualified low- 118
income community investments under section 5726.54 of the 119
Revised Code; 120

The nonrefundable credit for qualified research expenses 121
under section 5726.56 of the Revised Code; 122

The nonrefundable credit for qualifying dealer in 123
intangibles taxes under section 5726.57 of the Revised Code; 124

The nonrefundable credit for qualifying child care program 125
contributions under section 5726.58 of the Revised Code; 126

The refundable credit for rehabilitating an historic 127
building under section 5726.52 of the Revised Code; 128

The refundable job retention or job creation credit under 129
division (A) of section 5726.50 of the Revised Code; 130

The refundable credit under section 5726.53 of the Revised 131

Code for losses on loans made under the Ohio venture capital program under sections 150.01 to 150.10 of the Revised Code;	132 133
The refundable motion picture and Broadway theatrical production credit under section 5726.55 of the Revised Code.	134 135
(B) For any credit except the refundable credits enumerated in this section, the amount of the credit for a taxable year shall not exceed the tax due after allowing for any other credit that precedes it in the order required under this section. Any excess amount of a particular credit may be carried forward if authorized under the section creating that credit. Nothing in this chapter shall be construed to allow a taxpayer to claim, directly or indirectly, a credit more than once for a taxable year.	136 137 138 139 140 141 142 143 144
<u>Sec. 5727.242. (A) As used in this section:</u>	145
<u>(1) "Qualifying child care program" has the same meaning as in section 5751.55 of the Revised Code.</u>	146 147
<u>(2) "Taxpayer" means a person subject to the tax imposed by section 5727.24 of the Revised Code.</u>	148 149
<u>(3) "Tax period" means the calendar quarter or calendar year on the basis of which a taxpayer pays the tax imposed by section 5727.24 of the Revised Code.</u>	150 151 152
<u>(B) There is hereby allowed a nonrefundable credit against the tax imposed by section 5727.24 of the Revised Code for a taxpayer that contributes cash to one or more qualifying child care programs during the calendar year. The amount of the credit shall equal fifty per cent of the sum of the taxpayer's contributions, except that the credit shall not exceed, for any calendar year, five thousand dollars. The credit shall be claimed for the taxpayer's tax period that includes the last day</u>	153 154 155 156 157 158 159 160

of the calendar year in which the contributions are made. 161

The taxpayer shall claim the credit after the credit 162
authorized in sections 5727.241 and 5727.291 of the Revised 163
Code. Any credit amount in excess of the taxpayer's tax 164
liability may be carried forward to ensuing tax periods, but the 165
amount of any excess credit claimed shall be deducted from the 166
balance carried forward to the next tax period. The taxpayer may 167
not carry forward any excess credit amounts after the tax period 168
that includes the last day of the fifth calendar year following 169
the year in which the contributions are made. 170

The credit authorized by this section is not allowed 171
unless the taxpayer claiming the credit provides to the tax 172
commissioner, in the form and manner required by the 173
commissioner, a copy of a receipt or other document issued by 174
the qualifying child care program acknowledging the taxpayer's 175
contribution to the program and the amount of the contribution. 176

No credit shall be allowed under this section for 177
contributions if those contributions are the basis of credit 178
claimed under section 5725.36, 5726.58, 5727.301, 5729.19, 179
5736.51, 5747.83, or 5751.55 of the Revised Code. 180

Sec. 5727.301. (A) As used in this section: 181

(1) "Qualifying child care program" has the same meaning 182
as in section 5751.55 of the Revised Code. 183

(2) "Taxpayer" means a public utility subject to the tax 184
imposed by section 5727.30 of the Revised Code. 185

(B) There is hereby allowed a nonrefundable credit against 186
the tax imposed by section 5727.30 of the Revised Code for a 187
taxpayer that contributes cash to one or more qualifying child 188
care programs during the calendar year. The amount of the credit 189

shall equal fifty per cent of the sum of the taxpayer's 190
contributions, except that the credit shall not exceed, for any 191
calendar year, five thousand dollars. The credit shall be 192
claimed for the calendar year in which the contributions are 193
made. 194

The taxpayer shall claim the credit after the credit 195
authorized in section 5727.29 of the Revised Code. Any credit 196
amount in excess of the taxpayer's tax liability may be carried 197
forward to the five ensuing calendar years, but the amount of 198
any excess credit claimed shall be deducted from the balance 199
carried forward to the next year. 200

The credit authorized by this section is not allowed 201
unless the taxpayer claiming the credit provides to the tax 202
commissioner, in the form and manner required by the 203
commissioner, a copy of a receipt or other document issued by 204
the qualifying child care program acknowledging the taxpayer's 205
contribution to the program and the amount of the contribution. 206

No credit shall be allowed under this section for 207
contributions if those contributions are the basis of credit 208
claimed under section 5725.36, 5726.58, 5727.242, 5729.19, 209
5736.51, 5747.83, or 5751.55 of the Revised Code. 210

Sec. 5729.19. (A) As used in this section, "qualifying 211
child care program" has the same meaning as in section 5751.55 212
of the Revised Code. 213

(B) There is hereby allowed a nonrefundable credit against 214
the tax imposed by section 5729.03 of the Revised Code for a 215
foreign insurance company that contributes cash to one or more 216
qualifying child care programs during the calendar year. The 217
amount of the credit shall equal fifty per cent of the sum of 218

the company's contributions, except that the credit shall not 219
exceed, for any calendar year, five thousand dollars. The credit 220
shall be claimed for the calendar year in which the 221
contributions are made. 222

The company shall claim the credit in the order required 223
by section 5729.98 of the Revised Code. Any credit amount in 224
excess of the company's tax liability, after allowing for any 225
other credits preceding the credit in that order, may be carried 226
forward to the five ensuing calendar years, but the amount of 227
any excess credit claimed shall be deducted from the balance 228
carried forward to the next year. 229

The credit authorized by this section is not allowed 230
unless the company claiming the credit provides to the 231
superintendent of insurance, in the form and manner required by 232
the superintendent, a copy of a receipt or other document issued 233
by the qualifying child care program acknowledging the company's 234
contribution to the program and the amount of the contribution. 235

No credit shall be allowed under this section for 236
contributions if those contributions are the basis of credit 237
claimed under section 5725.36, 5726.58, 5727.242, 5727.301, 238
5736.51, 5747.83, or 5751.55 of the Revised Code. 239

Sec. 5729.98. (A) To provide a uniform procedure for 240
calculating the amount of tax due under this chapter, a taxpayer 241
shall claim any credits and offsets against tax liability to 242
which it is entitled in the following order: 243

The credit for an insurance company or insurance company 244
group under section 5729.031 of the Revised Code; 245

The credit for eligible employee training costs under 246
section 5729.07 of the Revised Code; 247

The credit for purchases of qualified low-income community investments under section 5729.16 of the Revised Code;	248 249
The nonrefundable job retention credit under division (B) of section 122.171 of the Revised Code;	250 251
The nonrefundable credit for investments in rural business growth funds under section 122.152 of the Revised Code;	252 253
The nonrefundable credit for contributing capital to a transformational mixed use development project under section 5729.18 of the Revised Code;	254 255 256
<u>The nonrefundable credit for qualifying child care program contributions under section 5729.19 of the Revised Code;</u>	257 258
The offset of assessments by the Ohio life and health insurance guaranty association against tax liability permitted by section 3956.20 of the Revised Code;	259 260 261
The refundable credit for rehabilitating a historic building under section 5729.17 of the Revised Code;	262 263
The refundable credit for Ohio job retention under former division (B) (2) or (3) of section 122.171 of the Revised Code as those divisions existed before September 29, 2015, the effective date of the amendment of this section by H.B. 64 of the 131st general assembly;	264 265 266 267 268
The refundable credit for Ohio job creation under section 5729.032 of the Revised Code;	269 270
The refundable credit under section 5729.08 of the Revised Code for losses on loans made under the Ohio venture capital program under sections 150.01 to 150.10 of the Revised Code.	271 272 273
(B) For any credit except the refundable credits	274

enumerated in this section, the amount of the credit for a 275
taxable year shall not exceed the tax due after allowing for any 276
other credit that precedes it in the order required under this 277
section. Any excess amount of a particular credit may be carried 278
forward if authorized under the section creating that credit. 279
Nothing in this chapter shall be construed to allow a taxpayer 280
to claim, directly or indirectly, a credit more than once for a 281
taxable year. 282

Sec. 5736.51. (A) As used in this section, "qualifying 283
child care program" has the same meaning as in section 5751.55 284
of the Revised Code. 285

(B) There is hereby allowed a nonrefundable credit against 286
the tax imposed by section 5736.02 of the Revised Code for a 287
taxpayer that contributes cash to one or more qualifying child 288
care programs during the calendar year. The amount of the credit 289
shall equal fifty per cent of the sum of the taxpayer's 290
contributions, except that the credit shall not exceed, for any 291
calendar year, five thousand dollars. The credit shall be 292
claimed for the tax period that includes the last day of the 293
calendar year in which the contributions are made. 294

The taxpayer shall claim the credit after any credit 295
authorized in section 5736.50 of the Revised Code. Any credit 296
amount in excess of the taxpayer's tax liability may be carried 297
forward to ensuing tax periods, but the amount of any excess 298
credit claimed shall be deducted from the balance carried 299
forward to the next tax period. The taxpayer may not carry 300
forward any excess credit amounts after the tax period that 301
includes the last day of the fifth calendar year following the 302
year in which the contributions are made. 303

The credit authorized by this section is not allowed 304

unless the taxpayer claiming the credit provides to the tax 305
commissioner, in the form and manner required by the 306
commissioner, a copy of a receipt or other document issued by 307
the qualifying child care program acknowledging the taxpayer's 308
contribution to the program and the amount of the contribution. 309

No credit shall be allowed under this section for 310
contributions if those contributions are the basis of credit 311
claimed under section 5725.36, 5726.58, 5727.242, 5727.301, 312
5729.19, 5747.83, or 5751.55 of the Revised Code. 313

Sec. 5747.83. (A) As used in this section, "qualifying 314
child care program" has the same meaning as in section 5751.55 315
of the Revised Code. 316

(B) There is hereby allowed a nonrefundable credit against 317
the tax imposed by section 5747.02 of the Revised Code for a 318
taxpayer that contributes cash to one or more qualifying child 319
care programs during the taxable year. The amount of the credit 320
shall equal fifty per cent of the sum of the taxpayer's 321
contributions, except that the credit shall not exceed, for any 322
taxable year, five thousand dollars. The credit shall be claimed 323
for the taxpayer's taxable year that includes the last day of 324
the calendar year in which the contributions are made. 325

The taxpayer shall claim the credit in the order required 326
by section 5747.98 of the Revised Code. Any credit amount in 327
excess of the taxpayer's tax liability, after allowing for any 328
other credits preceding the credit in that order, may be carried 329
forward for up to five ensuing taxable years, but the amount of 330
any excess credit claimed shall be deducted from the balance 331
carried forward to the next year. 332

The credit authorized by this section is not allowed 333

unless the taxpayer claiming the credit provides to the tax 334
commissioner, in the form and manner required by the 335
commissioner, a copy of a receipt or other document issued by 336
the qualifying child care program acknowledging the taxpayer's 337
contribution to the program and the amount of the contribution. 338

No credit shall be allowed under this section for 339
contributions if those contributions are the basis of credit 340
claimed under section 5725.36, 5726.58, 5727.242, 5727.301, 341
5729.19, 5736.51, or 5751.55 of the Revised Code. 342

Sec. 5747.98. (A) To provide a uniform procedure for 343
calculating a taxpayer's aggregate tax liability under section 344
5747.02 of the Revised Code, a taxpayer shall claim any credits 345
to which the taxpayer is entitled in the following order: 346

Either the retirement income credit under division (B) of 347
section 5747.055 of the Revised Code or the lump sum retirement 348
income credits under divisions (C), (D), and (E) of that 349
section; 350

Either the senior citizen credit under division (F) of 351
section 5747.055 of the Revised Code or the lump sum 352
distribution credit under division (G) of that section; 353

The dependent care credit under section 5747.054 of the 354
Revised Code; 355

The credit for displaced workers who pay for job training 356
under section 5747.27 of the Revised Code; 357

The campaign contribution credit under section 5747.29 of 358
the Revised Code; 359

The twenty-dollar personal exemption credit under section 360
5747.022 of the Revised Code; 361

The joint filing credit under division (G) of section 5747.05 of the Revised Code;	362 363
The earned income credit under section 5747.71 of the Revised Code;	364 365
The nonrefundable credit for education expenses under section 5747.72 of the Revised Code;	366 367
The nonrefundable credit for donations to scholarship granting organizations under section 5747.73 of the Revised Code;	368 369 370
The nonrefundable credit for tuition paid to a nonchartered nonpublic school under section 5747.75 of the Revised Code;	371 372 373
The credit for adoption of a minor child under section 5747.37 of the Revised Code;	374 375
The nonrefundable job retention credit under division (B) of section 5747.058 of the Revised Code;	376 377
The enterprise zone credit under section 5709.66 of the Revised Code;	378 379
The credit for purchases of qualifying grape production property under section 5747.28 of the Revised Code;	380 381
The small business investment credit under section 5747.81 of the Revised Code;	382 383
The nonrefundable lead abatement credit under section 5747.26 of the Revised Code;	384 385
The opportunity zone investment credit under section 122.84 of the Revised Code;	386 387
The enterprise zone credits under section 5709.65 of the	388

Revised Code;	389
The research and development credit under section 5747.331 of the Revised Code;	390 391
The credit for rehabilitating a historic building under section 5747.76 of the Revised Code;	392 393
<u>The nonrefundable credit for qualifying child care program contributions under section 5747.83 of the Revised Code;</u>	394 395
The nonresident credit under division (A) of section 5747.05 of the Revised Code;	396 397
The credit for a resident's out-of-state income under division (B) of section 5747.05 of the Revised Code;	398 399
The refundable motion picture and Broadway theatrical production credit under section 5747.66 of the Revised Code;	400 401
The refundable jobs creation credit or job retention credit under division (A) of section 5747.058 of the Revised Code;	402 403 404
The refundable credit for taxes paid by a qualifying entity granted under section 5747.059 of the Revised Code;	405 406
The refundable credits for taxes paid by a qualifying pass-through entity granted under division (I) of section 5747.08 of the Revised Code;	407 408 409
The refundable credit under section 5747.80 of the Revised Code for losses on loans made to the Ohio venture capital program under sections 150.01 to 150.10 of the Revised Code;	410 411 412
The refundable credit for rehabilitating a historic building under section 5747.76 of the Revised Code.	413 414
(B) For any credit, except the refundable credits	415

enumerated in this section and the credit granted under division 416
(H) of section 5747.08 of the Revised Code, the amount of the 417
credit for a taxable year shall not exceed the taxpayer's 418
aggregate amount of tax due under section 5747.02 of the Revised 419
Code, after allowing for any other credit that precedes it in 420
the order required under this section. Any excess amount of a 421
particular credit may be carried forward if authorized under the 422
section creating that credit. Nothing in this chapter shall be 423
construed to allow a taxpayer to claim, directly or indirectly, 424
a credit more than once for a taxable year. 425

Sec. 5751.55. (A) As used in this section: 426

(1) "Licensed child care program" has the same meaning as 427
in section 5104.01 of the Revised Code. 428

(2) "Qualifying child care program" means a licensed child 429
care program that is rated at least the fourth highest tier in 430
the step up to quality program established in section 5104.29 of 431
the Revised Code. 432

(B) There is hereby allowed a nonrefundable credit against 433
the tax imposed by section 5751.02 of the Revised Code for a 434
taxpayer that contributes cash to one or more qualifying child 435
care programs during the calendar year. The amount of the credit 436
shall equal fifty per cent of the sum of the taxpayer's 437
contributions, except that the credit shall not exceed, for any 438
calendar year, five thousand dollars. The credit shall be 439
claimed for the tax period that includes the last day of the 440
calendar year in which the contributions are made. 441

The taxpayer shall claim the credit in the order required 442
by section 5751.98 of the Revised Code. Any credit amount in 443
excess of the taxpayer's tax liability, after allowing for any 444

other credits preceding the credit in that order, may be carried 445
forward to ensuing tax periods, but the amount of any excess 446
credit claimed shall be deducted from the balance carried 447
forward to the next tax period. The taxpayer may not carry 448
forward any excess credit amounts after the tax period that 449
includes the last day of the fifth calendar year following the 450
year in which the contributions are made. 451

The credit authorized by this section is not allowed 452
unless the taxpayer claiming the credit provides to the tax 453
commissioner, in the form and manner required by the 454
commissioner, a copy of a receipt or other document issued by 455
the qualifying child care program acknowledging the taxpayer's 456
contribution to the program and the amount of the contribution. 457

No credit shall be allowed under this section for 458
contributions if those contributions are the basis of credit 459
claimed under section 5725.36, 5726.58, 5727.242, 5727.301, 460
5729.19, 5736.51, or 5747.83 of the Revised Code. 461

Sec. 5751.98. (A) To provide a uniform procedure for 462
calculating the amount of tax due under this chapter, a taxpayer 463
shall claim any credits to which it is entitled in the following 464
order: 465

The nonrefundable jobs retention credit under division (B) 466
of section 5751.50 of the Revised Code; 467

The nonrefundable credit for qualified research expenses 468
under division (B) of section 5751.51 of the Revised Code; 469

The nonrefundable credit for a borrower's qualified 470
research and development loan payments under division (B) of 471
section 5751.52 of the Revised Code; 472

The nonrefundable credit for calendar years 2010 to 2029 473

for unused net operating losses under division (B) of section	474
5751.53 of the Revised Code;	475
<u>The nonrefundable credit for qualifying child care program</u>	476
<u>contributions under section 5751.55 of the Revised Code;</u>	477
The refundable motion picture and Broadway theatrical	478
production credit under section 5751.54 of the Revised Code;	479
The refundable jobs creation credit or job retention	480
credit under division (A) of section 5751.50 of the Revised	481
Code;	482
The refundable credit for calendar year 2030 for unused	483
net operating losses under division (C) of section 5751.53 of	484
the Revised Code.	485
(B) For any credit except the refundable credits	486
enumerated in this section, the amount of the credit for a tax	487
period shall not exceed the tax due after allowing for any other	488
credit that precedes it in the order required under this	489
section. Any excess amount of a particular credit may be carried	490
forward if authorized under the section creating the credit.	491
Section 2. That existing sections 5725.98, 5726.98,	492
5729.98, 5747.98, and 5751.98 of the Revised Code are hereby	493
repealed.	494
Section 3. The enactment by this act of sections 5725.36,	495
5726.58, 5727.242, 5727.301, 5729.19, 5736.51, 5747.83, and	496
5751.55 of the Revised Code applies to contributions described	497
in those sections and made on or after the effective date of	498
this section.	499
Section 4. The General Assembly, applying the principle	500
stated in division (B) of section 1.52 of the Revised Code that	501

amendments are to be harmonized if reasonably capable of 502
simultaneous operation, finds that the following sections, 503
presented in this act as composites of the sections as amended 504
by the acts indicated, are the resulting versions of the 505
sections in effect prior to the effective date of the sections 506
as presented in this act: 507

Section 5725.98 of the Revised Code as amended by both 508
H.B. 197 and S.B. 39 of the 133rd General Assembly. 509

Section 5729.98 of the Revised Code as amended by both 510
H.B. 197 and S.B. 39 of the 133rd General Assembly. 511