

As Introduced

**135th General Assembly
Regular Session
2023-2024**

H. B. No. 354

Representative Callender

A BILL

To amend sections 131.02, 715.013, 3780.01, 1
3780.03, 3780.04, 3780.05, 3780.06, 3780.07, 2
3780.08, 3780.09, 3780.10, 3780.11, 3780.17, 3
3780.19, 3780.20, 3780.21, 3780.22, 3780.23, 4
3780.25, 3780.26, 3780.28, 3780.29, 3780.30, 5
3780.31, 3780.32, 3780.33, 3780.34, 3780.35, 6
3780.36, 3796.02, 5119.10, 5502.13, 5703.052, 7
5703.053, 5703.19, 5703.263, 5703.50, 5703.70, 8
5703.77, and 5713.30; to enact sections 109.802, 9
5119.81, 5119.82, 5119.83, 5119.84, 5119.85, 10
5120.81, 5755.01, 5755.02, 5755.03, 5755.04, 11
5755.05, 5755.06, 5755.07, 5755.071, 5755.08, 12
5755.09, 5755.10, 5755.11, 5755.12, 5755.13, and 13
5755.99; and to repeal section 3780.27 of the 14
Revised Code to modify the law governing the 15
cultivation, processing, dispensing, testing, 16
and taxation of adult use cannabis and to levy a 17
gross receipts tax on marijuana cultivators. 18

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

Section 1. That sections 131.02, 715.013, 3780.01, 19
3780.03, 3780.04, 3780.05, 3780.06, 3780.07, 3780.08, 3780.09, 20

3780.10, 3780.11, 3780.17, 3780.19, 3780.20, 3780.21, 3780.22, 21
3780.23, 3780.25, 3780.26, 3780.28, 3780.29, 3780.30, 3780.31, 22
3780.32, 3780.33, 3780.34, 3780.35, 3780.36, 3796.02, 5119.10, 23
5502.13, 5703.052, 5703.053, 5703.19, 5703.263, 5703.50, 24
5703.70, 5703.77, and 5713.30 be amended and sections 109.802, 25
5119.81, 5119.82, 5119.83, 5119.84, 5119.85, 5120.81, 5755.01, 26
5755.02, 5755.03, 5755.04, 5755.05, 5755.06, 5755.07, 5755.071, 27
5755.08, 5755.09, 5755.10, 5755.11, 5755.12, 5755.13, and 28
5755.99 of the Revised Code be enacted to read as follows: 29

Sec. 109.802. (A) (1) As used in this section, "peace 30
officer," "trooper," and "appointing authority" have the same 31
meanings as in section 109.803 of the Revised Code. 32

(2) The provisions of this section regarding reimbursement 33
for continuing professional training programs for peace officers 34
and troopers apply on and after the effective date of this 35
section or July 1, 2024, whichever is later. 36

(B) (1) The attorney general shall use the adult use 37
cannabis law enforcement training fund created in section 38
5755.13 of the Revised Code to pay reimbursements for continuing 39
professional training programs for peace officers and troopers 40
as provided in this section and section 109.803 of the Revised 41
Code, compensation of any employees of the attorney general 42
required to administer those sections, and any other 43
administrative costs incurred by the attorney general to 44
administer those sections. 45

(2) The provisions of this section apply with respect to 46
funding for the training of peace officers and troopers that is 47
required during and after calendar year 2023 under section 48
109.803 of the Revised Code, and for the training of peace 49
officers and troopers during and after that calendar year in 50

addition to the required training under that section, subject to 51
the maximum per calendar year specified in division (C) of this 52
section and to the limitation specified in division (D) (2) of 53
this section. 54

(C) The attorney general shall adopt rules in accordance 55
with Chapter 119. of the Revised Code establishing application 56
procedures, standards, and guidelines, and prescribing an 57
application form, for the reimbursement, on a quarterly basis, 58
of public appointing authorities for the cost of continuing 59
professional training programs for their peace officers and 60
troopers that is required under section 109.803 of the Revised 61
Code and for the training of peace officers and troopers in 62
addition to the required training under that section, subject to 63
the maximum specified in this division and to the limitation 64
specified in division (D) (2) of this section. The total number 65
of hours of training for which reimbursement may be provided 66
under this section, for the required training plus any training 67
in addition to the required training, shall not exceed forty 68
hours in any calendar year. The rules shall include, but are not 69
limited to, all of the following: 70

(1) Requirements as to the timing and manner that 71
applications for reimbursement shall be submitted; 72

(2) The documentation required to substantiate any costs 73
for which the applicant seeks reimbursement, including with 74
respect to additional training for which reimbursement is 75
sought; 76

(3) Procedures for submitting applications for 77
reimbursement for the cost of continuing professional training 78
programs completed by a peace officer or trooper for whom the 79
executive director of the Ohio peace officer training commission 80

granted pursuant to division (A) (2) of section 109.803 of the 81
Revised Code an extension of the time for compliance with the 82
continuing professional training requirement specified in 83
division (A) of that section and who complied with the 84
requirement prior to the date on which the extension ends; 85

(4) Procedures for making reimbursements from the fund on 86
a quarterly basis and standards for determining the amounts of 87
those quarterly reimbursements; 88

(5) Procedures for the return to the Ohio peace officer 89
training commission, in accordance with division (G) (2) of this 90
section, of funds that a public appointing authority receives 91
for reimbursement under division (F) (1) or (2) of this section 92
and does not use for reimbursements; 93

(6) Any other requirements necessary for the proper 94
administration of the reimbursement program. 95

(D) (1) The Ohio peace officer training commission shall 96
administer a program for reimbursing public appointing 97
authorities for the costs of continuing professional training 98
programs that are successfully completed by the appointing 99
authority's peace officers or troopers. Reimbursements under the 100
program shall be made on a quarterly basis. The commission shall 101
administer the reimbursement program in accordance with rules 102
adopted by the attorney general pursuant to division (C) of this 103
section. 104

(2) No reimbursement shall be made under this section for 105
any cost of continuing professional training programs for a 106
peace officer or trooper that previously has been reimbursed 107
under the pilot program established under Section 701.70 of H.B. 108
110 of the 134th General Assembly, as amended by H.B. 45 of the 109

134th General Assembly. 110

(E) Each public appointing authority may apply each 111
calendar year to the peace officer training commission for 112
reimbursement for the costs of continuing professional training 113
programs that are successfully completed by the appointing 114
authority's peace officers or troopers. Reimbursement may be 115
requested for the cost of continuing professional training that 116
is required under section 109.803 of the Revised Code and for 117
the cost of professional training in addition to the required 118
training under that section, subject to the maximum per calendar 119
year specified in division (C) of this section and to the 120
limitation specified in division (D)(2) of this section. Each 121
application shall be made in accordance with, on an application 122
form prescribed in, and be supported by the documentation 123
required by, the rules adopted by the attorney general pursuant 124
to division (C) of this section. 125

(F)(1) The Ohio peace officer training commission, in 126
accordance with rules of the attorney general adopted under 127
division (C) of this section, shall review each application for 128
reimbursement made under division (E) of this section to 129
determine if the applicant is entitled to reimbursement for the 130
training programs for which the applicant seeks reimbursement. 131
Except as provided in division (F)(2) of this section, a public 132
appointing authority that complies with division (B) of section 133
109.761 of the Revised Code and applies under division (E) of 134
this section for reimbursement is entitled to reimbursement, on 135
a quarterly basis, for each of the appointing authority's peace 136
officers or troopers who timely complies with the continuing 137
professional training requirement specified in division (A)(1) 138
of section 109.803 of the Revised Code by completing the minimum 139
number of hours of training directed by the Ohio peace officer 140

training commission under that division and with the other 141
requirements described in that division, and for each of the 142
appointing authority's peace officers or troopers who completes 143
professional training in addition to the minimum number of hours 144
of required training under that division. The reimbursements are 145
subject to the maximum per calendar year specified in division 146
(C) of this section and to the limitation specified in division 147
(D) (2) of this section. 148

(2) If a peace officer or trooper of the public appointing 149
authority for whom the executive director of the commission 150
granted an extension pursuant to division (A) (2) of section 151
109.803 of the Revised Code complies prior to the date on which 152
the extension ends with the continuing professional training 153
requirement, and if the peace officer or trooper also has 154
complied with the other requirements described in division (A) 155
(1) of section 109.803 of the Revised Code, the public 156
appointing authority is entitled to reimbursement, on a 157
quarterly basis, for the training programs completed by that 158
peace officer or trooper, subject to the maximum per calendar 159
year specified in division (C) of this section and to the 160
limitation specified in division (D) (2) of this section. An 161
application for reimbursement of the type described in this 162
division shall be made in accordance with rules adopted by the 163
attorney general pursuant to division (C) of this section. 164

(3) If a public appointing authority that applies under 165
division (E) of this section for reimbursement is entitled to 166
reimbursement under division (F) (1) or (2) of this section for 167
each peace officer and trooper who successfully completes a 168
training program, the commission shall approve reimbursing the 169
appointing authority for the cost of that program, subject to 170
the maximum per calendar year specified in division (C) of this 171

section and to the limitation specified in division (D) (2) of 172
this section. The actual amount of reimbursement for each 173
authorized training program shall be determined by rules adopted 174
by the attorney general under division (C) of this section. 175
Reimbursements under the program shall be made on a quarterly 176
basis. 177

If the public appointing authority is entitled to 178
reimbursement under division (F) (2) of this section, payment of 179
the reimbursement shall not be withheld during the period of the 180
extension granted to the other peace officers or troopers of the 181
authority pursuant to division (A) (2) of section 109.803 of the 182
Revised Code, pending their compliance with the requirement. If 183
the public appointing authority is entitled to reimbursement 184
under division (F) (2) of this section and if one or more of its 185
peace officers or troopers who were granted an extension 186
pursuant to division (A) (2) of section 109.803 of the Revised 187
Code fails to complete prior to the date on which the extension 188
ends the required minimum number of hours of continuing 189
professional training set by the commission under division (A) 190
(1) of section 109.803 of the Revised Code, the public 191
appointing authority shall return all of the funds under the 192
reimbursement that are not used, in accordance with division (G) 193
(2) of this section. 194

(G) (1) Each public appointing authority that receives 195
funds under this section shall keep those funds separate from 196
any other funds of the appointing authority and shall use those 197
funds only for paying the cost of continuing professional 198
training programs. 199

(2) If a public appointing authority that receives funds 200
for reimbursement under division (F) (1) or (2) of this section 201

for peace officers or troopers who successfully complete a 202
training program does not use all of the funds received for such 203
a reimbursement, the authority shall return all of the funds not 204
used to the Ohio peace officer training commission. Upon receipt 205
of returned funds under this division, the commission shall pay 206
the funds into the state treasury to the credit of the adult use 207
cannabis law enforcement training fund, to be used as described 208
in divisions (B) to (F) of this section. 209

Sec. 131.02. (A) Except as otherwise provided in section 210
4123.37, section 5703.061, and division (K) of section 4123.511 211
of the Revised Code, whenever any amount is payable to the 212
state, the officer, employee, or agent responsible for 213
administering the law under which the amount is payable shall 214
immediately proceed to collect the amount or cause the amount to 215
be collected and shall pay the amount into the state treasury or 216
into the appropriate custodial fund in the manner set forth 217
pursuant to section 113.08 of the Revised Code. Except as 218
otherwise provided in this division, if the amount is not paid 219
within forty-five days after payment is due, the officer, 220
employee, or agent shall certify the amount due to the attorney 221
general, in the form and manner prescribed by the attorney 222
general. In the case of an amount payable by a student enrolled 223
in a state institution of higher education, the amount shall be 224
certified within the later of forty-five days after the amount 225
is due or the tenth day after the beginning of the next academic 226
semester, quarter, or other session following the session for 227
which the payment is payable. The attorney general may assess 228
the collection cost to the amount certified in such manner and 229
amount as prescribed by the attorney general. If an amount 230
payable to a political subdivision is past due, the political 231
subdivision may, with the approval of the attorney general, 232

certify the amount to the attorney general pursuant to this 233
section. 234

For the purposes of this section, the attorney general and 235
the officer, employee, or agent responsible for administering 236
the law under which the amount is payable shall agree on the 237
time a payment is due, and that agreed upon time shall be one of 238
the following times: 239

(1) If a law, including an administrative rule, of this 240
state prescribes the time a payment is required to be made or 241
reported, when the payment is required by that law to be paid or 242
reported. 243

(2) If the payment is for services rendered, when the 244
rendering of the services is completed. 245

(3) If the payment is reimbursement for a loss, when the 246
loss is incurred. 247

(4) In the case of a fine or penalty for which a law or 248
administrative rule does not prescribe a time for payment, when 249
the fine or penalty is first assessed. 250

(5) If the payment arises from a legal finding, judgment, 251
or adjudication order, when the finding, judgment, or order is 252
rendered or issued. 253

(6) If the payment arises from an overpayment of money by 254
the state to another person, when the overpayment is discovered. 255

(7) The date on which the amount for which an individual 256
is personally liable under section 5735.35, section 5739.33, or 257
division (G) of section 5747.07 of the Revised Code is 258
determined. 259

(8) Upon proof of claim being filed in a bankruptcy case. 260

(9) Any other appropriate time determined by the attorney 261
general and the officer, employee, or agent responsible for 262
administering the law under which the amount is payable on the 263
basis of statutory requirements or ordinary business processes 264
of the agency, institution, or political subdivision to which 265
the payment is owed. 266

(B) (1) The attorney general shall give immediate notice by 267
mail or otherwise to the party indebted of the nature and amount 268
of the indebtedness. 269

(2) If the amount payable to this state arises from a tax 270
levied under Chapter 5733., 5739., 5741., 5747., ~~or~~ 5751., or 271
5755. of the Revised Code, the notice also shall specify all of 272
the following: 273

(a) The assessment or case number; 274

(b) The tax pursuant to which the assessment is made; 275

(c) The reason for the liability, including, if 276
applicable, that a penalty or interest is due; 277

(d) An explanation of how and when interest will be added 278
to the amount assessed; 279

(e) That the attorney general and tax commissioner, acting 280
together, have the authority, but are not required, to 281
compromise the claim and accept payment over a reasonable time, 282
if such actions are in the best interest of the state. 283

(C) The attorney general shall collect the claim or secure 284
a judgment and issue an execution for its collection. 285

(D) Each claim shall bear interest, from the day on which 286
the claim became due, at the rate per annum required by section 287
5703.47 of the Revised Code. 288

(E) The attorney general and the chief officer of the agency reporting a claim, acting together, may do any of the following if such action is in the best interests of the state:	289 290 291
(1) Compromise the claim;	292
(2) Extend for a reasonable period the time for payment of the claim by agreeing to accept monthly or other periodic payments. The agreement may require security for payment of the claim.	293 294 295 296
(3) Add fees to recover the cost of processing checks or other draft instruments returned for insufficient funds and the cost of providing electronic payment options.	297 298 299
(F) (1) Except as provided in division (F) (2) of this section, if the attorney general finds, after investigation, that any claim due and owing to the state is uncollectible, the attorney general, with the consent of the chief officer of the agency reporting the claim, may do the following:	300 301 302 303 304
(a) Sell, convey, or otherwise transfer the claim to one or more private entities for collection;	305 306
(b) Cancel the claim or cause it to be canceled.	307
(2) The attorney general shall cancel or cause to be canceled an unsatisfied claim on the date that is forty years after the date the claim is certified, unless the attorney general has adopted a rule under division (F) (5) of this section shortening this time frame with respect to a subset of claims.	308 309 310 311 312
(3) No initial action shall be commenced to collect any tax payable to the state that is administered by the tax commissioner, whether or not such tax is subject to division (B) of this section, or any penalty, interest, or additional charge	313 314 315 316

on such tax, after the expiration of the period ending on the 317
later of the dates specified in divisions (F) (3) (a) and (b) of 318
this section, provided that such period shall be extended by the 319
period of any stay to such collection or by any other period to 320
which the parties mutually agree. If the initial action in aid 321
of execution is commenced before the later of the dates 322
specified in divisions (F) (3) (a) and (b) of this section, any 323
and all subsequent actions may be pursued in aid of execution of 324
judgment for as long as the debt exists. 325

(a) Seven years after the assessment of the tax, penalty, 326
interest, or additional charge is issued. 327

(b) Four years after the assessment of the tax, penalty, 328
interest, or additional charge becomes final. For the purposes 329
of division (F) (3) (b) of this section, the assessment becomes 330
final at the latest of the following: upon expiration of the 331
period to petition for reassessment, or if applicable, to appeal 332
a final determination of the commissioner or decision of the 333
board of tax appeals or a court, or, if applicable, upon 334
decision of the United States supreme court. 335

For the purposes of division (F) (3) of this section, an 336
initial action to collect a tax debt is commenced at the time 337
when a certified copy of the tax commissioner's entry making an 338
assessment final has been filed in the office of the clerk of 339
court of common pleas in the county in which the taxpayer 340
resides or has its principal place of business in this state, or 341
in the office of the clerk of court of common pleas of Franklin 342
county, as provided in section 5739.13, 5741.14, 5747.13, or 343
5751.09 of the Revised Code or in any other applicable law 344
requiring such a filing. If an assessment has not been issued 345
and there is no time limitation on the issuance of an assessment 346

under applicable law, an action to collect a tax debt commences 347
when the action is filed in the courts of this state to collect 348
the liability. 349

(4) If information contained in a claim that is sold, 350
conveyed, or transferred to a private entity pursuant to this 351
section is confidential pursuant to federal law or a section of 352
the Revised Code that implements a federal law governing 353
confidentiality, such information remains subject to that law 354
during and following the sale, conveyance, or transfer. 355

(5) The attorney general may adopt rules to aid in the 356
implementation of this section. 357

Sec. 715.013. (A) Except as otherwise expressly authorized 358
by the Revised Code, no municipal corporation shall levy a tax 359
that is the same as or similar to a tax levied under Chapter 360
322., 3734., 3769., 4123., 4141., 4301., 4303., 4305., 4307., 361
4309., 5707., 5725., 5726., 5727., 5728., 5729., 5731., 5735., 362
5736., 5737., 5739., 5741., 5743., 5747., 5749., ~~or~~ 5751., or 363
5755. of the Revised Code. 364

(B) No municipal corporation may impose any tax, fee, 365
assessment, or other charge on auxiliary containers, on the 366
sale, use, or consumption of such containers, or on the basis of 367
receipts received from the sale of such containers. As used in 368
this division, "auxiliary container" has the same meaning as in 369
section 3767.32 of the Revised Code. 370

(C) This section does not prohibit a municipal corporation 371
from levying an income tax or withholding tax in accordance with 372
Chapter 718. of the Revised Code, or a tax on any of the 373
following: 374

(1) Amounts received for admission to any place; 375

(2) The income of an electric company or combined company, as defined in section 5727.01 of the Revised Code;	376 377
(3) On and after January 1, 2004, the income of a telephone company, as defined in section 5727.01 of the Revised Code.	378 379 380
Sec. 3780.01. Definitions.	381
(A) As used in this chapter:	382
(1) "Adult use cannabis ," or "cannabis" or "marijuana" means marihuana as defined in section 3719.01 of the Revised Code.	383 384
(2) "Adult use cannabis operator" means a level I adult use cultivator, a level II adult use cultivator, a level III adult use cultivator, an adult use processor, and an adult use dispensary.	385 386 387 388
(3) "Adult use consumer" means and <u>an</u> individual who is at least twenty-one years of age.	389 390
(4) "Adult use cultivator" means a level I adult use cultivator or a level II adult use cultivator.	391 392
(5) "Adult use dispensary" means a person licensed pursuant <u>to</u> section 3780.15 of the Revised Code, this chapter, <u>and</u> any rules promulgated thereunder to sell adult use cannabis as authorized.	393 394 395
(6) "Adult use extract" or "extract" means a substance obtained by separating or concentrating cannabinoids and other compounds from any part of the adult use cannabis plant by physical or chemical means, intended to be refined for use as an ingredient in an adult use cannabis product or as a standalone adult use cannabis product.	396 397 398 399 400 401
(7) "Adult use processor" means a person licensed pursuant <u>to</u>	402

section 3780.14 of the Revised Code, this chapter, and any rules promulgated thereunder to manufacture adult use cannabis as authorized. 403
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(8) "Adult use testing laboratory" means an independent laboratory located that has been issued a license by the division of ~~cannabis-marijuana~~ control to have custody and use of adult use cannabis for scientific purposes and for purposes of instruction, research, or analysis. 406
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(9) "Advertising" means any written or verbal statement, illustration, or depiction created to induce sales through the use of or a combination of letters, pictures, objects, lighting effects, illustrations, videos, sounds, or other similar means. "Advertisement" includes brochures, promotional, and other marketing materials consistent with section 3780.21 of the Revised Code. 411
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(10) "Applicant" means an individual or person who files an application for a license pursuant to this chapter. 418
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(11) "Certificate of operation" means a certification of operation or license issued by either the ~~department of commerce-~~ division of marijuana control or the state board of pharmacy to a person pursuant to Chapter 3796. of the Revised Code and ~~Chapter 3796 of the Administrative Code~~ any rules promulgated thereunder. 420
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(12) "Confidential information" means information that is not a public record for purposes of section 149.43 of the Revised Code. 426
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(13) "Cultivate" means to grow, harvest, package, and ~~transports-~~ transport adult use cannabis pursuant to this chapter. 429
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(14) "Cultivation area" means the boundaries of the enclosed 431

areas in which adult use cannabis is cultivated during the 432
vegetative stage and flowering stage of the cultivation process. 433
For purposes of calculating the cultivation area square footage, 434
enclosed areas used solely for the storage and maintenance of 435
mother plants, clones, or seedlings shall not be included. 436

(15) "Cultivation facility" means a facility where an adult use 437
cultivator or a level III adult use cultivator is authorized to 438
operate. 439

(16) "Dispensary" means a person who has a certificate of 440
operation to operate a dispensary under Chapter 3796. of the 441
Revised Code and ~~Chapter 3796 of the Administrative Code~~any 442
rules promulgated thereunder. 443

(17) "Disqualifying offense" means: 444

(a) A conviction or plea of guilty, including conspiracy to 445
commit, attempt to commit, or aiding and abetting another in 446
committing, the following: 447

(i) Any offense set forth in ~~Chapters~~Chapter 2925., 3719., or 448
4729. of the Revised Code, the violation of which constitutes a 449
felony or a misdemeanor of the first degree; 450

(ii) Any theft offense set forth under division (K) in section 451
2913.01 of the Revised Code, the violation of which constitutes 452
a felony; 453

(iii) Any violation for which a penalty was imposed under 454
section 3715.99 of the Revised Code; 455

(iv) A crime of moral turpitude as defined in section 4776.10 of 456
the Revised Code; or 457

(v) A violation of any former law of this state, any existing or 458
former law of another state, any existing or former law 459

applicable in a military court or Indian tribal court, or any 460
existing or former law of any nation other than the United 461
States that is or was substantially equivalent to any of the 462
offenses listed in ~~paragraphs (a) (iv)~~ divisions (a) (i) to (a) 463
(iv) of this definition. 464

(b) Any first degree misdemeanor offense listed in ~~paragraphs~~ 465
divisions (a) (i) to (a) (v) of this definition will not 466
automatically disqualify an applicant from licensure if the 467
applicant was convicted of or pleaded guilty to the offense more 468
than five years before the date the application for licensure is 469
filed. 470

(c) Notwithstanding ~~paragraph~~ division (a) or (b) of this 471
definition, no misdemeanor offense, including misdemeanors of 472
the first degree, related to cannabis possession, cannabis 473
trafficking, illegal cultivation of cannabis, illegal use or 474
possession of drug paraphernalia or cannabis drug paraphernalia, 475
or other ~~cannabis related~~ cannabis-related crimes shall be 476
considered a disqualifying offense. 477

(18) "Director" means the director of the department of 478
commerce. 479

(19) "Level I adult use cultivator" ~~mean~~ means either a person 480
who has a certificate of operation as a level I cultivator and 481
who is licensed pursuant to section 3780.12 of the Revised Code, 482
this chapter, and any rules promulgated thereunder to cultivate 483
adult use cannabis as authorized, or a person who is licensed as 484
a level I adult use cultivator pursuant to section 3780.12 of 485
the Revised Code, this chapter, and any rules promulgated 486
thereunder to cultivate adult use cannabis as authorized, and 487
either person may operate up to one hundred thousand square 488
~~footage~~ feet of space designated as the cultivation area in the 489

application which may be increased if a request for expansion is approved by the division of ~~cannabis-marijuana~~ control. 490
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(20) "Level II adult use cultivator" ~~mean~~ means either a person 492
who has a certificate of operation as a level II cultivator and 493
who is licensed pursuant to section 3780.12 of the Revised Code, 494
this chapter, and any rules promulgated thereunder to cultivate 495
adult use cannabis as authorized, or a person who is licensed as 496
a level II adult use cultivator pursuant to section 3780.12 of 497
the Revised Code, this chapter, and any rules promulgated 498
thereunder to cultivate adult use cannabis as authorized, and 499
either person may operate up to fifteen thousand square ~~footage~~ 500
feet of space designated as the cultivation area in the 501
application which may be increased if a request for expansion is 502
approved by the division of ~~cannabis-marijuana~~ control. 503

(21) "Level III adult use cultivator" means a person licensed 504
pursuant to section 3780.13 of the Revised Code, this chapter, and 505
any rules promulgated thereunder to cultivate adult use 506
cannabis as authorized. 507

(22) "Level I cultivator" means a person who has a certificate 508
of operation to operate as a level I cultivator under Chapter 509
3796. of the Revised Code and ~~Chapter 3796 of the Administrative~~ 510
~~Code~~ any rules promulgated thereunder. 511

(23) "Level II cultivator" means a person who has a certificate 512
of operation to operate as a level II cultivator under Chapter 513
3796. of the Revised Code and ~~Chapter 3796 of the Administrative~~ 514
~~Code~~ any rules promulgated thereunder. 515

(24) "License" means a license by the division of ~~cannabis-~~ 516
~~marijuana~~ control to a license applicant pursuant to ~~chapter-~~ 517
Chapter 3780. of the Revised Code and the rules adopted 518

thereunder.	519
(25) "License applicant" means an individual or person who applies for a license under this chapter.	520 521
(26) "License holder" or "Licensee" <u>"licensee"</u> means an adult use cannabis operator, adult use testing laboratory, or an individual who is licensed under the provisions of this chapter 3780 of the Revised Code.	522 523 524 525
(27) "Manufacture" means the process of converting harvested plant material into adult use extract by physical or chemical means for use as an ingredient in an adult use cannabis product.	526 527 528
(28) "Medical provisional license" means a provisional license issued by either the department of commerce <u>division of marijuana control</u> or the state board of pharmacy to a person pursuant to Chapter 3796. of the Revised Code and Chapter 3796 of the Administrative Code <u>any rules promulgated thereunder.</u>	529 530 531 532 533
(29) "Minor cannabinoid" means any cannabinoid other than CBD, CBDa, Delta-9 <u>delta-9</u> THC or Delta-9 <u>delta-9</u> THCa, including any isomer, analogue, or derivative thereof, and any other cannabinoid that naturally occurs in cannabis, regardless of whether that cannabinoid may be naturally or synthetically derived, which may be used as an ingredient in adult use products.	534 535 536 537 538 539 540
(30) "Mother plant" means an adult use cannabis plant that is cultivated or maintained for the purpose of generating clones, and that will not be used to produce plant material for sale to an adult use processor or an adult use dispensary unless the plant is transferred into the cultivation area of the facility.	541 542 543 544 545
(31) "Paraphernalia" means any equipment, products, or materials of any kind which are used, intended for use, or designed for	546 547

use in planting, propagating, cultivating, growing, harvesting, 548
composting, manufacturing, compounding, converting, producing, 549
processing, preparing, testing, analyzing, packaging, 550
repackaging, storing, vaporizing, or containing cannabis, or for 551
ingesting, inhaling, or otherwise introducing cannabis into the 552
human body. 553

(32) "Person" includes, but is not limited to, an individual or 554
a combination of individuals; a sole proprietorship, a firm, a 555
company, a joint venture, a partnership of any type, a joint- 556
stock company, a corporation of any type, a corporate subsidiary 557
of any type, a limited liability company, a business trust, or 558
any other business entity or organization; an assignee; a 559
receiver; a trustee in bankruptcy; an unincorporated 560
association, club, society, or other unincorporated entity or 561
organization; entities that are disregarded for federal income 562
tax purposes; and any other nongovernmental, artificial, legal 563
entity that is capable of engaging in business. 564

(33) "Primary residence" means the residence of an individual in 565
which the individual's habitation is fixed and to which, 566
whenever the person is absent, the person has the intention of 567
returning. An individual's "primary residence" is presumed to be 568
the residential address that appears in the following: 569

(a) The individual's voter registration in this state; 570

(b) If the individual is not registered to vote in this state, 571
the individual's valid driver's license or government-issued 572
identification card; 573

(c) If the individual is not registered to vote in this state 574
and does not have a valid driver's license or government-issued 575
identification card, a deed, mortgage, lease, current home 576

<u>owner's or renter's insurance declaration page, or current real</u>	577
<u>property tax bill in the individual's name;</u>	578
<u>(d) If the individual is not registered to vote in this state,</u>	579
<u>does not have a valid driver's license or government-issued</u>	580
<u>identification card, and cannot produce any of the documents</u>	581
<u>described in division (A) (33) (c) of this section, a utility bill</u>	582
<u>or receipt of utility installation issued to the individual;</u>	583
<u>(e) If the individual is not registered to vote in this state,</u>	584
<u>does not have a valid driver's license or government-issued</u>	585
<u>identification card, and cannot produce any of the documents</u>	586
<u>described in division (A) (33) (c) or (d) of this section, a</u>	587
<u>paycheck or pay stub issued to the individual that includes the</u>	588
<u>address of the individual's primary residence;</u>	589
<u>(f) If the individual is not registered to vote in this state,</u>	590
<u>does not have a valid driver's license or government-issued</u>	591
<u>identification card, and cannot produce any of the documents</u>	592
<u>described in division (A) (33) (c), (d), or (e) of this section,</u>	593
<u>the most current available bank statement issued to the</u>	594
<u>individual that includes the address of the individual's primary</u>	595
<u>residence.</u>	596
(34) "Processor" means a person who has been issued a processing	597
certificate of operation pursuant to Chapter 3796. of the	598
Revised Code and Chapter 3796 of the Administrative Code <u>any</u>	599
<u>rules promulgated thereunder.</u>	600
(35) "Prohibited facility" means any church, public library,	601
public playground, public park, or school, as defined in section	602
3796.30 of the Revised Code.	603
(36) "Provisional license" means a temporary license issued to	604
an applicant for an individual license that establishes the	605

conditions that must be met by the licensee before the 606
individual is issued a license in accordance with the 607
requirements and conditions set forth in this chapter ~~3780 of~~ 608
~~the Revised Code~~ and the rules adopted thereunder. 609

(37) "Tetrahydrocannabinol" or "THC" means the sum of the amount 610
of delta-9 tetrahydrocannabinol (THC) and 87.7 per cent of the 611
amount of delta-9-tetrahydrocannabinolic acid ~~(THCA)~~ (THCa) 612
present in the product or plant material. THC does not include 613
minor cannabinoids. 614

(38) "Ohio investigative unit" means the investigative unit 615
maintained by the department of public safety under section 616
5502.13 of the Revised Code. 617

~~Sec. 3780.03. Establishment and authority~~ Authority of division 618
~~of cannabis marijuana control; adoption of rules.~~ 619

~~(A) There is hereby established a division of cannabis control~~ 620
~~within the department of commerce.~~ 621

~~(B)~~ To ensure the proper oversight and control of the adult use 622
cannabis industry, the division of cannabis marijuana control, 623
under the supervision and direction of the superintendent of 624
marijuana control as established under section 121.04 of the 625
Revised Code, shall have the authority to license, regulate, 626
investigate, and penalize adult use cannabis operators, adult 627
use testing laboratories, and individuals required to be 628
licensed under this chapter. 629

~~(C)~~ (B) The division of cannabis marijuana control shall adopt, 630
and as advisable and necessary shall amend or repeal, rules on 631
the following: 632

(1) Prevention of practices detrimental to the public interest 633
consistent with this chapter, and also ways to educate the 634

public about this chapter; 635

(2) Establishing application, licensure, and renewal standards 636
and procedures for license applicants or license holders related 637
to adult use cannabis operators, adult use testing laboratories, 638
and individuals required to be licensed, including any 639
additional background check requirements, the disqualifying 640
offenses ~~under section 3780.01 of the Revised Code~~ that prohibit 641
licensure, and any exemption criteria from licensing 642
requirements for institutional or private investors who do not 643
have significant control or influence over a license applicant 644
or license holder, and whose ownership in a license is for 645
investment purposes only; 646

(3) Establishing reasonable application, licensure, and renewal 647
fees amounts to ensure license applicants and license holders 648
under this chapter pay for the actual costs for administration 649
and licensure for the division of ~~cannabis-marijuana~~ control; 650

(4) Establishing standards for provisional licenses for an 651
individual who is required to be licensed and who has exigent 652
circumstances. Such standards for provisional licenses must 653
include submission of a complete application and compliance with 654
a required background check. A provisional license shall be 655
valid not longer than three months. A provisional license may be 656
renewed, at the division of ~~cannabis-marijuana~~ control's 657
discretion, for an additional three months. In establishing 658
standards with regard to instant background checks the division 659
of ~~cannabis-marijuana~~ control may use all available resources. 660

(5) Specifying the process and reasons for which a license 661
holder may be fined, suspended either with or without a prior 662
hearing, revoked, or not renewed or issued; 663

- (6) The process and requirements for division of ~~cannabis~~ marijuana control approval of any requested change in ownership or transfer of control of an adult use cannabis operator or adult use testing laboratory; 664
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- (7) Establishing ~~process~~ processes and standards for expanding the size of the cultivation area for a cultivation facility; 668
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- (8) Establishing standards and procedures for the testing of adult use cannabis by an adult use testing laboratory licensed under this chapter. When establishing standards and procedures for the testing of cannabis, the division of ~~cannabis~~ marijuana control shall do all of the following: 670
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674
- (a) Specify when testing must be conducted; 675
- (b) Determine the minimum amount of adult use cannabis that must be tested; 676
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- (c) Specify the manner in which testing is to be conducted in an effort to ensure uniformity of cannabis products processed ~~for~~ and dispensed; ~~and~~ 678
679
680
- (d) Specify the manner in which test results are provided. 681
- (9) The minimum amount of insurance or surety bond that must be maintained by an adult use cannabis operator and adult use testing laboratory; 682
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684
- (10) ~~Requiring the division of cannabis control to adopt~~ Establish reasonable standards for any adult use cannabis samples, and advertising as prescribed in section 3780.21 of the Revised Code; 685
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- (11) Requiring that the records, including financial statements, of an adult use cannabis operator or adult use testing laboratory be maintained in the manner up to two years as 689
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prescribed by the division of ~~cannabis-marijuana~~ control and 692
which shall be made available for inspection upon demand by the 693
division of ~~cannabis-marijuana~~ control or the Ohio investigative 694
unit, but shall be subject to section 3780.31 of the Revised 695
Code; 696

(12) Prescribing technical standards and requirements consistent 697
with industry standards that must be met for security and 698
surveillance equipment necessary for the provision of security 699
and surveillance of adult use cannabis operators and adult use 700
testing laboratories; 701

(13) Prescribing requirements for a license holder's provision 702
of security services for an adult use cannabis operator and 703
adult use testing laboratories which shall include the license 704
holder's option to use armed or unarmed services including 705
through agents of the license holder; 706

(14) Prescribing standards according to which license holders 707
shall keep accounts and standards according to which adult use 708
cannabis operators and adult use testing laboratories accounts 709
shall be audited, and establish guidance for assisting the 710
department of taxation in levying and collecting ~~the taxes on~~ 711
adult use cannabis ~~tax levied under section 3780.22 of the~~ 712
~~Revised Code~~ and licensees; 713

(15) Determining penalties for violation of division of ~~cannabis-~~ 714
marijuana control rules or this chapter, and a process for 715
imposing such penalties; 716

(16) Training requirements for employees and agents of adult use 717
cannabis operators and adult use laboratories; 718

(17) Prescribing standards and procedures to allow for adult use 719
cannabis delivery to adult use consumers, and online and mobile 720

ordering procedures, which may only be conducted by an adult use 721
dispensary or their agent; 722

(18) Prescribing cannabis inventory requirements to be 723
maintained in an electronic database consistent with section 724
3780.05 of the Revised Code; 725

(19) Prescribing standards and procedures for product packaging 726
and labeling of adult use cannabis products which shall, at 727
minimum, comply with the child-resistant effectiveness standards 728
in 16 C.F.R. 1700.15(b); 729

(20) Prescribing standards and procedures in coordination with 730
the department of development to administer and enforce the 731
cannabis social equity and jobs program as prescribed under 732
section 3780.19 of the Revised Code; 733

(21) Establishing a tetrahydrocannabinol content limit for adult 734
use cannabis, which for plant material the content limit shall 735
not be no-less than thirty-five per cent, and for extracts the 736
content limit shall not be no-less than ninety per cent, but 737
that such content limits may be increased or eliminated by the 738
division of ~~cannabis-marijuana~~ control; ~~and~~ 739

(22) Prescribing duty to update requirements for license 740
holders; 741

(23) Prescribing policies, procedures, and minimum standards for 742
adult-use dispensaries that ensure patients and caregivers 743
registered under Chapter 3796. of the Revised Code have 744
sufficient access to medical marijuana, as defined in that 745
chapter. 746

~~(D)~~-(C) All rules adopted under this section and chapter shall 747
be adopted in accordance with Chapter 119. of the Revised Code. 748

~~(E)~~-(D) In addition to the rules described in division (C) of 749
this section, the division of ~~cannabis~~-marijuana control may 750
adopt any other rules it considers necessary for the 751
administration, implementation, and enforcement of this chapter 752
consistent with this chapter. 753

~~(F)~~-(E) When adopting rules under this section, the division of 754
~~cannabis~~-marijuana control shall consider standards and 755
procedures that have been found to be best practices relative to 756
the use and regulation of adult use cannabis and shall harmonize 757
any rules with the rules adopted pursuant to sections 3796.03 758
and 3796.04 of the Revised Code to minimize duplication of 759
operational requirements and fees as much as possible. If there 760
is a conflict with Chapter 3796. of the Revised Code and related 761
rules, and this chapter 3780 ~~of the Revised Code~~ and related 762
rules, then ~~chapter 3780~~ this chapter and related rules shall 763
govern. 764

Sec. 3780.04. Allowable forms of adult use cannabis. 765

(A) Only adult use cannabis may be sold under this chapter in 766
the following forms: plant material and seeds, live plants, 767
clones, extracts, drops, lozenges, oils, tinctures, edibles, 768
patches, smoking or combustible product, vaporization of 769
product, beverages, pills, capsules, suppositories, oral 770
pouches, oral strips, oral and topical sprays, salves, lotions 771
or similar cosmetic products, and inhalers. 772

(B) Any person may submit a petition to the division of ~~cannabis~~- 773
marijuana control requesting that an additional form or method 774
of adult use cannabis be approved. A petition shall be submitted 775
to the division of ~~cannabis~~-marijuana control in a manner 776
prescribed by the division of ~~cannabis~~-marijuana control. 777

(C) On receipt of a petition, the division of ~~cannabis-marijuana~~ control shall determine whether or not to approve the form or method of adult use cannabis described in the petition within sixty days of petition receipt.

(D) The division of ~~cannabis-marijuana~~ control may adopt rules as necessary to implement this section.

Sec. 3780.05. Electronic database.

The division of ~~cannabis-marijuana~~ control shall establish and maintain an electronic database to monitor all adult use cannabis from its seed or clone source through its cultivation, processing, testing, and dispensing for all adult use cannabis operator operations. The division of ~~cannabis-marijuana~~ control may contract with a separate entity or state agency to establish and maintain all or any part of the electronic database on behalf of the division of ~~cannabis-marijuana~~ control.

The electronic database shall allow for information regarding adult use cannabis to be updated instantaneously. Any license holder licensed under this chapter shall submit to the division of ~~cannabis-marijuana~~ control any information the division of ~~cannabis-marijuana~~ control determines is necessary for maintaining the electronic database.

The division of ~~cannabis-marijuana~~ control, and any entity under contract with the division of ~~cannabis-marijuana~~ control, shall not make public any information reported to or collected by the division of ~~cannabis-marijuana~~ control under this section that identifies or would tend to identify any adult use consumer.

Sec. 3780.06. Information provided by the department of taxation.

(A) (1) Notwithstanding section 149.43 of the Revised Code or any

other public records law to the contrary or any law relating to 807
the confidentiality of tax return information, upon the request 808
of the division of ~~cannabis-marijuana~~ control, the department of 809
taxation shall provide to the division of ~~cannabis-marijuana~~ 810
control all of the following information: 811

(a) Whether an applicant for license under this chapter follows 812
the applicable tax laws of this state; 813

(b) Any past or pending violation by the applicant of those tax 814
laws, and any penalty imposed on the applicant for such a 815
violation. 816

(2) The division of ~~cannabis-marijuana~~ control shall request the 817
information only as it pertains to an application for license 818
that the division of ~~cannabis-marijuana~~ control is reviewing. 819

(3) The department of taxation may charge the division of 820
~~cannabis-marijuana~~ control a reasonable fee to cover the 821
administrative cost of providing the information. 822

(B) Information received under this section is confidential. 823
Except as otherwise permitted by other state law or federal law, 824
the division of ~~cannabis-marijuana~~ control shall not make the 825
information available to any person other than the applicant for 826
licensure to whom the information applies. 827

Sec. 3780.07. Facilities. 828

(A) Except as provided in divisions (B), (C), and (D) of this 829
section, no adult use cannabis operator or adult use testing 830
laboratory shall be located within five hundred feet of the end 831
boundaries of a parcel of real estate having situated on it a 832
prohibited facility. 833

If a relocation of an adult use cannabis operator or adult use 834

testing laboratory licensed under this chapter results in the 835
adult use cannabis operator or adult use testing laboratory 836
being located within five hundred feet of the boundaries of a 837
prohibited facility, the division of ~~cannabis-marijuana~~ control 838
shall deny the relocation and the adult use cannabis operator or 839
adult use testing laboratory may apply with the division of 840
~~cannabis-marijuana~~ control to request a relocation to a 841
different location. 842

(B) Division (A) of this section does not apply to either of the 843
following: 844

(1) Current facilities and properties of adult use cannabis 845
operators if the license holder or applicant, or the owners of 846
the license holder or applicant, also have a certificate of 847
operation and is doing business at that same location; or 848

(2) Research related to adult use cannabis conducted at a state 849
university, academic medical center, or private or public 850
research and development organization as part of a research 851
protocol approved by an institutional review board or equivalent 852
entity, or any other entity as approved by the division of 853
~~cannabis-marijuana~~ control. 854

(C) Upon a level I cultivator or level II cultivator with a 855
certificate of operation, or the same owners of the level I or 856
level II cultivator, receiving a license from the division of 857
~~cannabis-marijuana~~ control as a level I adult use cultivator or 858
level II adult use cultivator, the license holder may expand its 859
cultivation area and facility as authorized in this chapter 860
notwithstanding any limitation resulting from Chapter 3796. of 861
the Revised Code or ~~Chapter 3796 of the Administrative Code~~ rules 862
promulgated thereunder. 863

(D) Upon the division of ~~cannabis-marijuana~~ control's receipt of 864
a request from an adult use cultivator or level III adult use 865
cultivator for expansion beyond what is authorized in this 866
chapter, the division of ~~cannabis-marijuana~~ control shall have 867
ninety days to review and approve or deny a request for 868
expansion consistent with division of ~~cannabis-marijuana~~ control 869
rule. 870

(E) After the review and approval from the division of ~~cannabis-~~ 871
~~marijuana~~ control, an adult use cultivator may relocate all or a 872
portion of the authorized cultivation area to more than one 873
cultivation facility as long as any relocation complies with 874
this chapter, the relocated facility is operated under the same 875
license, and so long as the aggregate square footage for all 876
related cultivation area and facilities does not exceed the 877
square footage limitations under the license as authorized under 878
this chapter. A level I adult use cultivator or level II adult 879
use cultivator who also has, or whose same owner also has, a 880
certification of operation, may only relocate cultivation area 881
that is above the original approved cultivation area under 882
Chapter 3796. of the Revised Code and ~~3796 of the Administrative~~ 883
~~Code~~ rules promulgated thereunder. 884

(F) A level III adult use cultivator's cultivation area shall 885
not exceed five thousand square feet unless authorized by the 886
division of ~~cannabis-marijuana~~ control under this chapter. 887

(G) The division of ~~cannabis-marijuana~~ control may adopt rules 888
as necessary to implement this section. 889

Sec. 3780.08. Criminal records checks. 890

(A) As used in this section, criminal records check has the same 891
meaning as in section 109.572 of the Revised Code. 892

(B) (1) As part of the application process for a license issued 893
under this chapter, the division of ~~cannabis-marijuana~~ control 894
shall require each of the following to complete a criminal 895
records check: 896

(a) An administrator or other person responsible for the daily 897
operation of an adult use cannabis operator or an adult use 898
testing facility seeking a license; 899

(b) An owner or prospective owner, officer or prospective 900
officer, or board member or prospective board member of an 901
entity seeking the license as an adult use cannabis operator or 902
an adult use testing facility as determined by the division of 903
~~cannabis-marijuana~~ control; and 904

(c) An employee or agent of an adult use cannabis operator or an 905
adult use testing facility required to be licensed under this 906
chapter. 907

(2) If a person subject to the criminal records check 908
requirement does not present proof of having been a resident of 909
this state for the five-year period immediately prior to the 910
date the criminal records check is requested or provide evidence 911
that within that five-year period the superintendent of the 912
bureau of criminal identification and investigation has 913
requested information about the person from the federal bureau 914
of investigation in a criminal records check, the division of 915
~~cannabis-marijuana~~ control shall request that the person obtain 916
through the superintendent a criminal records request from the 917
federal bureau of investigation as part of the criminal records 918
check of the person. Even if a person presents proof of having 919
been a resident of this state for the five-year period, the 920
division of ~~cannabis-marijuana~~ control may request that the 921
person obtain information through the superintendent from the 922

federal bureau of investigation in the criminal records check. 923

(C) The division of ~~cannabis~~-marijuana control shall provide the 924
following to each person who is subject to the criminal records 925
check requirement: 926

(1) Information about accessing, completing, and forwarding to 927
the superintendent of the bureau of criminal identification and 928
investigation the form prescribed pursuant to division (C) (1) of 929
section 109.572 of the Revised Code and the standard impression 930
sheet to obtain fingerprint impressions prescribed pursuant to 931
division (C) (2) of that section; 932

(2) Written notification that the person is to instruct the 933
superintendent to submit the completed report of the criminal 934
records check directly to the division of ~~cannabis~~-marijuana 935
control. 936

(D) Each person who is subject to the criminal records check 937
requirement shall pay to the bureau of criminal identification 938
and investigation the fee prescribed pursuant to division (C) (3) 939
of section 109.572 of the Revised Code for the criminal records 940
check conducted of the person. 941

(E) The report of any criminal records check conducted by the 942
bureau of criminal identification and investigation in 943
accordance with section 109.572 of the Revised Code and pursuant 944
to a request made under this section is not a public record for 945
the purposes of section 149.43 of the Revised Code and shall not 946
be made available to any person other than the following: 947

(1) The person who is the subject of the criminal records check 948
or the person's representative; 949

(2) The staff of the division of ~~cannabis~~-marijuana control and 950
the director; and 951

(3) A court, hearing officer, or other necessary individual	952
involved in a case dealing with either of the following:	953
(a) A license denial resulting from the criminal records check;	954
(b) A civil or criminal action regarding the division of	955
cannabis-marijuana control or any violation of this chapter.	956
(F) The division of cannabis-marijuana control shall deny a	957
license if, after receiving the information and notification	958
required by this section, a person subject to the criminal	959
records check requirement fails to do either of the following:	960
(1) Access, complete, or forward to the superintendent of the	961
bureau of criminal identification and investigation the form	962
prescribed pursuant to division (C) (1) of section 109.572 of the	963
Revised Code or the standard impression sheet prescribed	964
pursuant to division (C) (2) of that section;	965
(2) Instruct the superintendent to submit the completed report	966
of the criminal records check directly to the division of	967
cannabis-marijuana control.	968
(G) The superintendent of the bureau of criminal identification	969
and investigation shall conduct a criminal record check under	970
section 109.572 of the Revised Code in a consistent manner as	971
the superintendent conducts a criminal record check as required	972
for under sections 3796.12 and 3796.13 of the Revised Code upon	973
the receipt of a request, a completed form prescribed pursuant	974
to <u>division (C) (1) of section 109.572 (C) (1) 109.572</u> of the	975
Revised Code, and a set of fingerprint impressions obtained in a	976
manner described in <u>division (C) (2) of that section 109.572 (C)</u>	977
(2) of the Revised Code . The superintendent of the bureau of	978
criminal identification and investigation shall conduct a	979
criminal records check in the manner described in <u>division (B)</u>	980

of section ~~109.572(B)~~109.572 of the Revised Code to determine 981
whether any information exists that indicates that the person 982
who is the subject of the request previously has been convicted 983
of or plead guilty to a disqualifying offense as defined in this 984
chapter and as clarified in rules adopted under this chapter. 985

Sec. 3780.09. Location of adult use cannabis operators. 986

(A) Notwithstanding any contrary provision of Chapter 3796. of 987
the Revised Code or ~~Chapter 3796 of the Administrative Code~~rules 988
promulgated thereunder, an adult use cannabis operator and an 989
adult use testing laboratory licensed under this chapter shall 990
conduct business under ~~their~~the license at the same location 991
where the adult use cannabis operator or adult use testing 992
laboratory, or the same owners of the adult use cannabis 993
operator or adult use testing laboratory, also have been issued 994
a certificate of operation, unless the adult use cannabis 995
operator or adult use testing laboratory relocates all or a 996
portion of their facility and business if authorized under this 997
chapter and rules adopted by the division of ~~cannabis~~marijuana 998
control. 999

(B) All other applicants who do not have a certificate of 1000
operation shall conduct business at a facility consistent with 1001
this chapter and as approved by the division of ~~cannabis~~ 1002
marijuana control. 1003

**Sec. 3780.10. Adult use cannabis operator and adult use testing 1004
laboratory licenses.** 1005

(A) No person shall operate as an adult use cannabis operator or 1006
adult use testing laboratory without a license issued pursuant 1007
to this chapter. 1008

(B) The following licenses shall be issued by the division of 1009

~~cannabis marijuana control within nine months of the effective-~~ 1010
~~date of this section after December 7, 2023,~~ if the license 1011
applicant is in compliance with section 3780.11 of the Revised 1012
Code and this chapter, and the license applicant has, or the 1013
same owners of the license applicant, have, a certificate of 1014
operation or medical provisional license issued as of ~~the~~ 1015
~~effective date of this section~~ December 7, 2023: 1016

(1) A dispensary issued a certificate of operation or medical 1017
provisional license shall be issued an adult use dispensary 1018
license under this chapter for the current location of the 1019
dispensary; 1020

(2) A level I cultivator issued a certificate of operation or 1021
medical provisional license shall be issued under this chapter 1022
three adult use dispensary licenses at locations designated in a 1023
license application, and one level I adult use cultivator 1024
license for the current location of the level I cultivation 1025
facility; 1026

(3) A level II cultivator issued a certificate of operation or 1027
medical provisional license shall be issued under this chapter 1028
one adult use dispensary license at a location designated in the 1029
license application, and one level II adult use cultivator 1030
license for the current location of the level II cultivation 1031
facility; 1032

(4) A dispensary issued a certificate of operation or medical 1033
provisional license shall be issued under this chapter one adult 1034
use dispensary license at a different location as designated in 1035
the license application if the dispensary does not have any 1036
common ownership or control with any level I adult use 1037
cultivator, level II adult use cultivator, or adult use 1038
processor license applicant or licensee; 1039

(5) A processor issued a certificate of operation or medical 1040
provisional license shall be issued under this chapter one adult 1041
use processor license for the current location of the processor; 1042
and 1043

(6) A testing laboratory issued a certificate of operation shall 1044
be issued under this chapter one adult use testing laboratory 1045
license for the current location of the testing laboratory. 1046

Notwithstanding ~~anything in any~~ contrary provision of this 1047
section, a license shall not be issued pursuant to division (B) 1048
of this section to a license applicant holding only a related 1049
medical provisional license unless the medical provisional 1050
license holder is issued a certificate of operation within two 1051
years ~~of the effective date of this section~~ after December 7, 1052
2023. 1053

(C) The division of ~~cannabis-marijuana~~ control shall issue up to 1054
forty level III adult use cultivator licenses consistent with 1055
this chapter with preference provided to applicants who have 1056
been certified as cannabis social equity and jobs program 1057
participants under the cannabis social equity and jobs program 1058
pursuant to section 3780.19 of this chapter, the Revised Code. No 1059
person may have any ownership or control in more than one level 1060
III adult use cultivator license under this chapter. No adult 1061
use cultivator or adult use processor may have any ownership or 1062
control in a level III adult use cultivator license. 1063

(D) The division of ~~cannabis-marijuana~~ control shall issue up to 1064
fifty additional adult use dispensary licenses in conformity 1065
with this chapter with preference provided to applicants who 1066
have been certified as cannabis social equity and jobs program 1067
participants under the cannabis social equity and jobs program. 1068

(E) Following twenty-four months from the first date of issuance 1069
of an adult use operator license, the division of ~~cannabis-~~ 1070
marijuana control shall review the number of adult use cannabis 1071
operator licenses on a biannual basis and may authorize 1072
additional licenses after considering all of the following: 1073

(1) The current and anticipated market growth and consumer 1074
demand, including the number of adult use consumers seeking 1075
adult use cannabis; 1076

(2) The current and projected supply of adult use cannabis 1077
produced by licensed adult use cultivators, level III adult use 1078
cultivators, and adult use processors; ~~and~~ 1079

(3) The geographic distribution of adult use dispensary sites in 1080
an effort to ensure adult use customer access to adult use 1081
cannabis. 1082

(F) (1) The division of ~~cannabis-~~marijuana control shall provide 1083
a report and recommendation within ninety days of the conclusion 1084
of the requirements in division (E) of this section to the 1085
director of commerce for consideration. 1086

(2) The division of ~~cannabis-~~marijuana control may adopt rules 1087
as necessary to implement this division. 1088

(3) The division of ~~cannabis-~~marijuana control shall adopt a 1089
rule regarding the number of licenses a license holder may hold 1090
for each type of license consistent with this chapter. As of ~~the~~ 1091
~~effective date of this section~~ December 7, 2023, and 1092
notwithstanding any ~~other~~ contrary provision of this chapter, no 1093
person shall be issued more than eight adult use dispensary 1094
licenses, ~~and~~ not more than one adult use cultivator license, 1095
and not more than one adult use processor license at any time, 1096
unless authorized by the division of ~~cannabis-~~marijuana control 1097

after an analysis supporting the licensing pursuant to rule. 1098

(G) The division of ~~cannabis~~ marijuana control may authorize 1099
additional adult use testing laboratory licenses at any time. 1100

**Sec. 3780.11. Application requirements for adult use cannabis 1101
operators and adult use testing laboratories. 1102**

(A) An adult use cannabis operator and adult use testing 1103
laboratory license applicant authorized to file an application 1104
may file an application for licensure with the division of 1105
~~cannabis~~ marijuana control. Each application shall be submitted 1106
in accordance with rules adopted under section 3780.03 of the 1107
Revised Code and in conformity with this chapter. Initial 1108
applications shall be made available to adult use operators and 1109
adult use testing ~~laboratory~~ laboratories within six months ~~of~~ 1110
~~the effective date of this section after December 7, 2023,~~ and 1111
license applicants shall comply with all requirements of this 1112
chapter and related rules prior to the issuance of a license. 1113

(B) The division of ~~cannabis~~ marijuana control shall issue a 1114
license to an applicant if all of the following conditions are 1115
met: 1116

(1) The report of the criminal records check conducted pursuant 1117
to section 3780.08 of the Revised Code with respect to the 1118
application demonstrates both of the following: 1119

(a) The criminal offenses for which an applicant will be 1120
disqualified from licensure; ~~and~~ 1121

(b) The criminal offenses that will not disqualify an applicant 1122
from licensure if the applicant was convicted of or pleaded 1123
guilty to the offense more than five years before the date the 1124
application for licensure is filed. 1125

- (2) The adult use cannabis operator applicant demonstrates that 1126
it does not have an ownership or investment interest in or 1127
compensation arrangement with ~~any~~ either of the following: 1128
- (a) An adult use testing laboratory licensed under this chapter; 1129
~~or~~ 1130
- (b) An applicant for a license to conduct adult use laboratory 1131
testing. 1132
- (3) The adult use cannabis operator applicant demonstrates that 1133
it does not share any corporate officers or employees with ~~any~~ 1134
either of the following: 1135
- (a) An adult use testing laboratory licensed under this chapter; 1136
~~or~~ 1137
- (b) An applicant for a license to conduct adult use laboratory 1138
testing. 1139
- (4) The adult use testing laboratory applicant demonstrates that 1140
it does not have an ownership or investment interest in or 1141
compensation arrangement with ~~any~~ either of the following: 1142
- (a) An adult use cannabis operator licensed under this chapter; 1143
~~or~~ 1144
- (b) An applicant for a license to conduct adult use cannabis 1145
operations. 1146
- (5) The adult use testing laboratory applicant demonstrates that 1147
it does not share any corporate officers or employees with ~~any~~ 1148
either of the following: 1149
- (a) An adult use cannabis operator licensed under this chapter; 1150
~~or~~ 1151
- (b) An applicant for a license to conduct adult use cannabis 1152

operations. 1153

(6) The applicant demonstrates that the operations will not be 1154
located within five hundred feet of a prohibited facility 1155
consistent with this chapter unless the prohibited facility was 1156
located within five hundred feet after the applicant filed the 1157
application with the division of ~~cannabis~~-marijuana control, or 1158
after the applicant, or the applicant owners, was operating 1159
under Chapter 3796, of the Revised Code at the same location, or 1160
unless otherwise authorized in this chapter. 1161

(7) The information provided to the division of ~~cannabis~~- 1162
marijuana control pursuant to section 3780.06 of the Revised 1163
Code demonstrates that the applicant is in compliance with the 1164
applicable tax laws of this state. 1165

(8) The applicant meets all other license eligibility conditions 1166
established in rules adopted under section 3780.03 of the 1167
Revised Code. 1168

(9) The applicant is not employed by a regulatory body of a 1169
governmental unit of this state and in that capacity has 1170
significant influence or control, as determined by the division 1171
of ~~cannabis~~-marijuana control, over the ability of the applicant 1172
to conduct business in this state. 1173

(C) A license expires according to the renewal schedule 1174
established in rules adopted under section 3780.03 of the 1175
Revised Code and may be renewed in accordance with the 1176
procedures established in those rules. A license shall be 1177
automatically renewed by the division of ~~cannabis~~-marijuana 1178
control unless good cause is otherwise shown. 1179

Sec. 3780.17. Licensure of individuals. 1180

(A) The division of ~~cannabis~~-marijuana control may issue a 1181

license to an individual applicant required to be licensed 1182
related to an adult use cannabis operator or adult use testing 1183
laboratory after it has determined that the applicant is 1184
eligible for a license under rules adopted by the division of 1185
~~cannabis-marijuana~~ control and after the applicant has paid any 1186
applicable fees. 1187

(B) To be eligible for a license, an applicant shall be at least 1188
twenty-one years of age. 1189

(C) Each application for a license shall be on a form prescribed 1190
by the division of ~~cannabis-marijuana~~ control and shall contain 1191
all information required by the division of ~~cannabis-marijuana~~ 1192
control. 1193

(D) Each applicant shall submit with each application, on a form 1194
provided by the division of ~~cannabis-marijuana~~ control, two sets 1195
of the applicant's fingerprints and a photograph as required by 1196
rule consistent with this chapter. The division of ~~cannabis-~~ 1197
~~marijuana~~ control shall charge each applicant an application fee 1198
to cover all actual regulatory costs generated by each licensee 1199
and all background checks. 1200

(E) A license issued under this section is portable and may be 1201
used at any adult use cannabis operator or adult use testing 1202
laboratory as long as such licensee is registered with the 1203
division of ~~cannabis-marijuana~~ control for each location where 1204
the licensee works or is employed. 1205

Sec. 3780.19. Cannabis social equity and jobs program. 1206

(A) As used in this section, "cannabis social equity and jobs 1207
program participant" means a person certified as a participant 1208
in the cannabis social equity and jobs program by ~~the department~~ 1209
~~of development~~ a county under this section ~~of the Revised Code.~~ 1210

(B) The department of development shall establish a business assistance program known as the cannabis social equity and jobs program funded by the cannabis social equity and jobs fund, ~~and~~ in which each county shall participate. The department shall adopt rules in accordance with Chapter 119. of the Revised Code to administer the program including the following:

(1) Establish procedures by which a person may apply to a county for certification under the cannabis social equity and jobs program;

(2) Establish a system ~~of certifying~~ under which counties shall certify cannabis social equity and ~~job~~ jobs program applicants based on a requirement that the business owner or owners show both social and economic disadvantage based on the following, as determined to be sufficient by the county in accordance with rules adopted by the department of development:

(a) Wealth of the business seeking certification as well as the personal wealth of the owner or owners of the business. ~~;~~

(b) Social disadvantage based on ~~any~~ either of the following:

(i) The business owner or owners demonstrate membership in a racial minority group or show personal disadvantage due to color, ethnic origin, gender, physical disability, or long-term residence in an area of high unemployment;

(ii) The owner or owners, or their spouse, child, or parent, have been arrested for, convicted of, or adjudicated delinquent for a marijuana related offense as determined by rule by the department of development prior to the effective date of this section.

(c) Economic disadvantage based on economic and business size thresholds and eligibility criteria designed to stimulate

economic development through license awards to businesses 1240
located in qualified census tracts. 1241

(3) Establish standards a county shall follow to determine when 1242
a cannabis social equity and jobs program participant no longer 1243
qualifies for cannabis social equity and jobs program 1244
certification; 1245

(4) Develop a process for evaluating and adjusting goals 1246
established by this section to determine what adjustments are 1247
necessary to achieve participation goals established by the 1248
department of development; 1249

(5) Implement an outreach program to educate potential 1250
participants about the cannabis social equity and jobs program; 1251

(6) Implement a system of self-reporting by cannabis social 1252
equity and jobs program participants on compliance, as well as 1253
an on-site inspection process to validate the qualifications of 1254
a cannabis social equity and jobs program; 1255

(7) Establish a process for when there is a transfer of a 1256
license from a certified cannabis social equity and jobs program 1257
participant to a person or entity that does not qualify as a 1258
participant to the cannabis social equity and jobs program, 1259
which process shall not undermine the policy goals of the 1260
program; 1261

(8) Provide grants to counties to be used by counties to provide 1262
financial assistance, loans, grants, and technical assistance to 1263
persons certified by the ~~department~~ county under the cannabis 1264
social equity and jobs program pursuant to rules adopted under 1265
this section. A county also may use grant money received under 1266
this section for any other purpose that involves community 1267
engagement, economic development, or social programming. 1268

Notwithstanding any other law to the contrary, the cannabis 1269
social equity and jobs program fund is not subject to budgetary 1270
sweeps, administrative charge-backs, or any other fiscal or 1271
budgetary maneuver that would in any way transfer any amounts 1272
from the cannabis social equity and jobs program fund into any 1273
other fund of the state; 1274

(9) Encourage employment practices, in which an adult use 1275
cannabis operator can demonstrate a plan of action to inform, 1276
hire, and educate minorities, women, veterans, and persons with 1277
disabilities; engage in fair labor practices; and provide 1278
worker protections; 1279

(10) Study and fund judicial and criminal justice reform 1280
including bail, parole, sentencing reform, expungement and 1281
sealing of records, legal aid, and community policing related to 1282
marijuana; 1283

(11) Study and propose policy reforms to address the social and 1284
economic impacts of the enforcement of marijuana laws and to 1285
track and prevent underage use of marijuana; 1286

(12) Fund direct investment in disproportionately impacted 1287
communities to enhance education, entrepreneurism, legal aid, 1288
youth development, violence prevention, and the arts related to 1289
the program; and 1290

(13) Utilize the cannabis social equity and jobs fund 1291
exclusively for the purposes of this section and for the 1292
implementation of this section. 1293

(C) For certified cannabis social equity and job program 1294
participants, the division of ~~cannabis-marijuana~~ control shall 1295
waive at least fifty ~~percent~~ per cent of any license or 1296
application fees associated with a license holder's application 1297

or license. 1298

(D) Any business or personal financial information, or trade 1299
secrets submitted by a cannabis social equity and jobs program 1300
applicant to the department of development or to a county 1301
pursuant to this section are not public records for purposes of 1302
section 149.43 of the Revised Code, unless the division of 1303
~~cannabis-marijuana control-or,~~ department of development, or 1304
county is required to present the financial information or trade 1305
secrets at a public hearing or public proceeding regarding the 1306
applicant's eligibility to participate in the program in which 1307
case the ~~agency-division, department, or county shall only-~~ 1308
disclose ~~any-only~~ required information. 1309

(E) Any license or other preference to persons certified under 1310
the cannabis social equity and jobs program under this section 1311
shall be based on substantiated evidence that the preference is 1312
needed to address the goals of cannabis social equity and ~~job-~~ 1313
jobs program under this chapter. 1314

(F) The department of development shall create a cannabis social 1315
equity and jobs program advisory group promulgated through rule 1316
in accordance with Chapter 119. of the Revised Code. The 1317
advisory group may develop and submit to the department of 1318
development ~~on~~ any recommendations related to the cannabis 1319
social equity and jobs program under sections 3780.18 and 1320
3780.19 of the Revised Code. 1321

(G) Each board of county commissioners shall fulfill the duties 1322
required under this section or shall designate a department, 1323
board, commission, or agency that the board of county 1324
commissioners oversees to fulfill the duties required under this 1325
section. 1326

Sec. 3780.20. Operations.	1327
(A) Adult use cannabis operators and adult use testing	1328
laboratories shall adopt operating procedures and comply with	1329
operation requirements required by rules under <u>section 3780.03</u>	1330
of the Revised Code, which include, but are not limited to, the	1331
following as applicable:	1332
(1) Quality assurance;	1333
(2) Package and labeling;	1334
(3) Waste disposal;	1335
(4) Inventory control and storage;	1336
(5) Monitoring, surveillance, <u>and security requirements;</u>	1337
(6) Laboratory testing;	1338
(7) Records and reporting requirements;	1339
(8) Hours of operation and procedures when location is closed;	1340
(9) Receipt of adult use cannabis;	1341
(10) Dispensing errors reporting and review;	1342
(11) Destruction and disposal of adult cannabis;	1343
(12) Recall procedures; and	1344
(13) Transportation of adult use cannabis.	1345
(B) No adult use cannabis operator may sell or dispense adult	1346
use cannabis without remuneration unless authorized under rule	1347
pursuant to <u>section 3780.03 of this chapter the Revised Code.</u>	1348
(C) The division of cannabis-marijuana control may adopt other	1349
operation rules as necessary consistent with this chapter.	1350

Sec. 3780.21. Advertising. 1351

(A) The division of ~~cannabis~~marijuana control may adopt rules 1352
regulating advertisements of license holders to prevent 1353
advertisements that are false, misleading, targeted to minors, 1354
promote excessive use, or that promote illegal activity. These 1355
standards shall be at least as stringent as those that apply to 1356
tobacco and alcohol advertisements under state and federal law. 1357

(B) Rules adopted by the division of ~~cannabis~~marijuana control 1358
pursuant to ~~section (A) of this chapter~~section shall ~~not~~ 1359
~~require preapproval and shall not overly burden the legitimate~~ 1360
~~commercial speech of adult use cannabis operators in~~ 1361
~~communicating with adult use consumers. Notwithstanding, the~~ 1362
~~division of cannabis control may adopt narrowly tailored time~~ 1363
~~and place restrictions preventing~~ensure that any advertising is 1364
not attractive to, or otherwise targeted to minorstoward 1365
children or youth. 1366

(C) The division of ~~cannabis~~marijuana control at any time may 1367
conduct an audit of license holder's published advertisements to 1368
ensure it complies with section (A) of this ~~chapter~~section and 1369
the rules adopted pursuant to this chapter. 1370

(D) The division of ~~cannabis~~marijuana control may require a 1371
license holder to stop using an advertisement if the division of 1372
~~cannabis~~marijuana control finds the license holder violated 1373
rules adopted pursuant to division (A) of this section. 1374

Sec. 3780.22. Tax levied on adult use consumers. 1375

(A) For the purpose of supporting social equity issues, 1376
providing funds to support jobs and economic development, 1377
providing funding for host communities who have adult use 1378
dispensaries in their jurisdiction to support these communities, 1379

funding education and treatment for individuals with cannabis 1380
and other addiction issues, and defraying the costs of 1381
regulation and administering the tax, there shall be an adult 1382
use tax on the sale of adult use cannabis by adult use 1383
dispensaries to adult use consumers in accordance with this 1384
chapter. 1385

(B) The rate of the adult use tax shall be ten per cent. The 1386
adult use tax applies and is collectable when the sale is made, 1387
regardless of the time when the price is paid, or when the adult 1388
use cannabis is delivered. 1389

(C) The adult use tax is in addition to the tax levied or 1390
collected under Chapter 5739. of the Revised Code on adult use 1391
cannabis sales by adult use dispensaries to adult use consumers. 1392

(D) The tax authorized under division (A) of this section shall 1393
be collected consistent with Chapter 5739. of the Revised Code, 1394
but the tax commissioner shall adopt rules the commissioner 1395
deems necessary to administer the adult use tax including the 1396
licensure, filing, collection, distribution, refund, assessment, 1397
bad debt, liability of unpaid taxes, recordkeeping, and any 1398
penalty related to the adult use tax consistent with this 1399
chapter. 1400

Sec. 3780.23. Funds created. 1401

(A) For the purpose of receiving and distributing, and 1402
accounting for, revenue received from the adult use tax levied 1403
by section 3780.22 of the Revised Code, the following funds are 1404
created in the state treasury: 1405

(1) The adult use tax fund; 1406

(2) The cannabis social equity and jobs fund; 1407

- (3) The host community cannabis fund; 1408
- (4) The substance abuse and addiction fund; and 1409
- (5) The division of ~~cannabis-marijuana~~ control and tax 1410
commissioner fund. 1411
- (B) All monies collected from the tax levied under this chapter 1412
shall be deposited into the adult use tax fund. 1413
- (C) Unless otherwise authorized under this chapter or rule, the 1414
director of budget and management shall transfer amounts to each 1415
fund as follows: 1416
- (1) Thirty-six per cent to the cannabis social equity and jobs 1417
fund to be used to implement the requirements of section 3780.19 1418
of the Revised Code; 1419
- (2) Thirty-six per cent to the host community cannabis fund for 1420
the benefit of municipal corporations or townships that have 1421
adult use dispensaries, and the municipal corporations or 1422
townships may use such funds for any approved purpose. 1423
Distributions to municipal corporations or townships shall be 1424
based on the percentage of adult use tax attributable to each 1425
municipal corporation or township. 1426
- (3) ~~Twenty-five~~ Twelve and one-half per cent to the ~~substance-~~ 1427
~~abuse and addiction-9-8-8~~ fund established under section 5119.84 1428
of the Revised Code to support the efforts of the department of 1429
mental health and addiction services ~~to alleviate substance and-~~ 1430
~~epiate abuse and related research in the state under section-~~ 1431
~~3780.30 of the Revised Code~~ to oversee and administer the 9-8-8 1432
suicide prevention and mental health crisis hotline system; ~~and-~~ 1433
- (4) Ten per cent to the substance abuse and addiction fund to 1434
support the efforts of county sheriffs to provide mental health 1435

and addiction services in county jails under section 3780.30 of 1436
the Revised Code; 1437

(5) Two and one-half per cent to the substance abuse and 1438
addiction fund to support the efforts of the department of 1439
mental health and addiction services to develop the state's 1440
mental health workforce under section 3780.30 of the Revised 1441
Code; 1442

(6) Three per cent to the division of ~~cannabis~~ marijuana control 1443
and tax commissioner fund to support the operations of the 1444
division of ~~cannabis~~ marijuana control and to defray the cost of 1445
the department of taxation for administering the tax levied 1446
under section 3780.22 of the Revised Code. 1447

Payments under ~~of~~ this section shall be made by the end of the 1448
month following the end of each quarterly period. The tax 1449
commissioner shall make the data available to the director of 1450
the office of budget and management for this purpose and the 1451
director of budget and management shall transfer amounts to the 1452
funds in this section as required. The tax commission may serve 1453
as agent of the municipal corporations or townships only for the 1454
purposes of division (C) (2) of this section as promulgated by 1455
rule. 1456

Sec. 3780.25. Local authority regarding adult use cannabis 1457
operators. 1458

(A) The legislative authority of a municipal corporation may 1459
adopt an ordinance, or a board of township trustees may adopt a 1460
resolution, by majority vote to prohibit, or limit the number 1461
of, adult use cannabis operators permitted under this chapter 1462
within the municipal corporation or within the unincorporated 1463
territory of the township, respectively. 1464

(B) Notwithstanding division (A) ~~above~~ of this section: 1465

(1) Existing cultivators, processors, or dispensaries who have a 1466
certificate of operation ~~may~~ shall not be prohibited or limited 1467
by a municipal corporation or township from operating under 1468
Chapter 3796. of the Revised Code and Chapter 3796 of the 1469
~~Administrative Code by a municipal corporation or township rules~~ 1470
promulgated thereunder unless there is a revocation of the 1471
certificate of operation; 1472

(2) Adult use cultivators, adult use processors, and adult use 1473
dispensaries that are co-located on the same parcel or 1474
contiguous parcels with an adult use cultivator and an adult use 1475
processor, who are applicants or license holders under this 1476
chapter, and whose owners also have a certificate of operation 1477
at the same location as ~~the effective date of this section~~ 1478
December 7, 2023, ~~may~~ shall not be prohibited or limited by any 1479
municipal corporation or township from operating as an adult use 1480
cultivator, adult use processor, or an adult use dispensary co- 1481
located with an adult use cultivator and an adult use processor 1482
under this chapter because of the significant capital investment 1483
in the facilities; ~~and~~ 1484

(3) Dispensaries, or the owners of dispensaries, who have a 1485
certificate of operation, and who are not co-located on the same 1486
parcel or contiguous parcels with a cultivator or processor that 1487
has a certificate of operation, as of ~~the effective date of this~~ 1488
~~section~~ December 7, 2023, shall also be authorized to operate as 1489
an adult use dispensary without any municipal or township 1490
prohibitions upon receiving a license from the division of 1491
~~cannabis-marijuana~~ control, unless a majority of the members of 1492
the legislative authority of a municipal corporation 1493
affirmatively pass an ordinance, or a majority of township 1494

trustees in a township affirmatively pass a resolution, after 1495
the license is issued and within one hundred ~~and~~ twenty days 1496
from license issuance, prohibiting the operation of the adult 1497
use dispensary within the municipal corporation or within the 1498
unincorporated territory of the township, respectively. 1499

(C) If a majority of the members of the legislative authority of 1500
a municipal corporation pass an ordinance, or a majority of 1501
township trustees in a township pass a resolution, prohibiting 1502
the adult use dispensary pursuant to division (B)(3) of this 1503
section, then the adult use dispensary license holder shall 1504
cease operations within sixty days, unless the adult use 1505
dispensary license holder files with the board of elections 1506
within the ~~sixty day timeframe~~ sixty-day time frame a petition 1507
prescribed by the secretary of state, and signed by the lessor 1508
of one hundred qualified electors or five per cent of the 1509
qualified electors of the municipal corporation or township, 1510
requesting that the issue, of whether the adult use dispensary 1511
shall remain open as long as the adult use dispensary is 1512
licensed pursuant to this chapter 3780 ~~of the Revised Code~~ by the 1513
division of ~~cannabis~~ marijuana control and the municipal 1514
corporation or township is eligible to receive host community 1515
cannabis funding, be placed on the next general election ballot, 1516
which election shall not occur less than ninety days from 1517
petition filing. If the required signatures and form of petition 1518
is verified by the board of election, the issue shall be placed 1519
on the ballot for the next general election which is ninety days 1520
or greater away from the petition filing, and notwithstanding 1521
any provision of this chapter, the adult use dispensary license 1522
holder may continue to operate until the issue is decided at the 1523
next authorized general election. A board of elections may 1524
discontinue verifying signatures when the number of verified 1525

signatures on a petition equals the minimum number of qualified 1526
signatures. The secretary of state shall adopt rules in 1527
accordance with Chapter 119. of the Revised Code for the proper 1528
administration and implementation of divisions (C) and (D) of 1529
this section. 1530

(D) The form of the ballot to be used at the election provided 1531
for in division (C) of this section shall be as follows: 1532

"Shall the following adult use dispensary, _____ (here 1533
insert name of adult use dispensary), whose owners also have had 1534
a licensed medical marijuana dispensary at _____ (here 1535
insert address) since _____ (here insert the date of opening), 1536
remain open as long as the adult use dispensary is licensed 1537
pursuant to Chapter 3780. of the Revised Code by the Division of 1538
~~Cannabis~~ Marijuana Control under the Department of Commerce, and 1539
the _____ (here insert name of municipal corporation or 1540
township) is eligible to receive host community cannabis 1541
funding? 1542

~~Yes for~~ For the Issue 1543

~~No for~~ Against the Issue" 1544

" 1545

(E) If a majority of the voters at the general election vote ~~yes~~ 1546
for the issue, then the adult use dispensary may operate within 1547
the municipal corporation or township and the municipal 1548
corporation or township shall receive related host community 1549
cannabis funding as authorized under section 3780.23 of the 1550
Revised Code. 1551

(F) If a majority of the voters at the general election vote ~~no~~ 1552
~~for~~ against the issue, then: 1553

(1) The dispensary with a certificate of operation at that 1554
location may continue to operate at its current address, or the 1555
dispensary may request to relocate the dispensary within ninety 1556
days of election certification consistent with the requirements 1557
of Chapter 3796. of the Revised Code, and related rules, which 1558
relocation request shall be approved regardless of the 1559
dispensary districts established by the ~~board of pharmacy~~ 1560
division of marijuana control as long as the relocation request 1561
meets all other applicable requirements of Chapter 3796. of the 1562
Revised Code and related rules; and 1563

(2) The adult use dispensary ~~must~~ shall close within ninety days 1564
of election certification unless the adult use dispensary 1565
applies to the division of ~~cannabis-marijuana~~ control for a 1566
request to relocate within ninety days ~~of~~ after the election 1567
certification, ~~and then in which case~~ the adult use dispensary 1568
may continue to operate until the request to relocate is 1569
approved by the division of ~~cannabis-marijuana~~ control. The 1570
division of ~~cannabis-marijuana~~ control shall review and approve 1571
a request to relocate timely once the request to relocate 1572
application is in compliance with this chapter and related 1573
rules. 1574

(G) A legislative authority of a municipal corporation or a 1575
board of township trustees is prohibited from doing any of the 1576
following: 1577

(1) Adopting an ordinance or resolution limiting research 1578
related to marijuana conducted at a state university, academic 1579
medical center, or private research and development organization 1580
as part of a research protocol approved by an institutional 1581
review board or equivalent entity; 1582

(2) Levying any tax, fee, or charge on adult use cannabis 1583

operators, their owners or their property which is not generally 1584
charged on other businesses in the municipal corporation or 1585
township; 1586

(3) Prohibiting or limiting home grow otherwise authorized under 1587
this chapter; ~~and~~ 1588

(4) Prohibiting or restricting an activity that is authorized by 1589
this chapter. 1590

**Sec. 3780.26. Enforcement authority of the division of ~~cannabis-~~ 1591
marijuana control and the Ohio investigative unit. 1592**

(A) The division of ~~cannabis-marijuana control and the Ohio~~ 1593
investigative unit shall enforce, or cause to be enforced, ~~all-~~ 1594
~~sections of~~ this chapter and the rules adopted thereunder. If 1595
the division of ~~cannabis-marijuana control~~ or the unit has 1596
information that any provision of this chapter or that any rule 1597
adopted thereunder has been violated, it may investigate the 1598
matter and take any reasonable action as it considers 1599
appropriate. 1600

(B) The division of ~~cannabis-marijuana~~ control may do any of the 1601
following for any reason specified in rules adopted under 1602
section 3780.03 of the Revised Code: 1603

(1) Suspend, suspend without prior hearing upon finding clear 1604
and convincing evidence that continued distribution of adult use 1605
cannabis presents a danger of immediate and serious harm to 1606
others, revoke, restrict, or refuse to renew a license it issued 1607
under this chapter; 1608

(2) Refuse to issue a license unless a license is required in 1609
accordance with this chapter; 1610

(3) Inspect or cause the Ohio investigative unit to inspect the 1611

premises of an adult use cannabis operator or an adult use 1612
testing laboratory without prior notice; ~~or~~ 1613

(4) Impose on a provisional license holder or license holder a 1614
civil penalty in an amount to be determined by the division of 1615
~~cannabis-marijuana~~ control through rule to be paid into the 1616
division of ~~cannabis-marijuana~~ control and tax commissioner 1617
fund. 1618

(C) If the division of ~~cannabis-marijuana~~ control suspends, 1619
revokes, or refuses to renew any license issued under this 1620
chapter or determines that there is clear and convincing 1621
evidence of a danger of immediate and serious harm to any 1622
individual, the division of ~~cannabis-marijuana~~ control may place 1623
under seal all adult use cannabis owned by or in the possession, 1624
custody, or control of the affected license holder. Except as 1625
provided in this section, the division of ~~cannabis-marijuana~~ 1626
control shall not dispose of the adult use cannabis sealed under 1627
this section until the license holder exhausts all of the 1628
license holder's appeal rights under Chapter 119. of the Revised 1629
Code. The court involved in such an appeal may order the 1630
division of ~~cannabis-marijuana~~ control, during the pendency of 1631
the appeal, to sell cannabis that is perishable. The division of 1632
~~cannabis-marijuana~~ control shall deposit the proceeds of the 1633
sale with the court. 1634

(D) The division of ~~cannabis-marijuana~~ control's and the Ohio 1635
investigative unit's enforcement actions under this section 1636
shall be taken in accordance with Chapter 119. of the Revised 1637
Code. 1638

(E) Nothing in this chapter shall be construed to require the 1639
division of ~~cannabis-marijuana~~ control or the Ohio investigative 1640
unit to enforce minor violations of this chapter if the division 1641

of ~~cannabis-marijuana~~ control or the unit determines that the 1642
public interest is adequately served by a notice or warning to 1643
the alleged offender. 1644

Sec. 3780.28. Enforcement of chapter. 1645

(A) If the division of ~~cannabis-marijuana~~ control fails to adopt 1646
rules necessary to initially implement this chapter within nine 1647
months ~~of the effective date of this chapter after December 7,~~ 1648
2023, or fails to begin accepting license applications within 1649
six months ~~of the effective date of this chapter after December~~ 1650
7, 2023, as provided in section 3780.11 of the Revised Code, any 1651
citizen of the state of Ohio may commence an action in the court 1652
of common pleas of Franklin county, Ohio to compel the division 1653
of ~~cannabis-marijuana~~ control to perform the actions mandated 1654
under this chapter. 1655

(B) If the division of ~~cannabis-marijuana~~ control fails to issue 1656
a license to an adult use cannabis operator, or send a notice of 1657
denial to an applicant, within three months after receiving a 1658
complete adult use cannabis operator application pursuant to 1659
section 3780.11 of the Revised Code, the applicant may: 1660

(1) Commence an action in the court of common pleas of Franklin 1661
county, Ohio to compel the division of ~~cannabis-marijuana~~ 1662
control to perform the actions mandated under this chapter; ~~and~~ 1663

(2) Unless the division of ~~cannabis-marijuana~~ control ~~can~~ 1664
~~demonstrate~~ demonstrates in writing that operating presents a 1665
danger of immediate and serious harm to others, operate under a 1666
temporary license, which shall be issued by the division of 1667
~~cannabis-marijuana~~ control, and in compliance with this chapter, 1668
until the division of ~~cannabis-marijuana~~ control issues or 1669
denies the license. If this occurs, the adult use cannabis 1670

operator license applicant may only operate if the applicant: 1671

(a) Is also operating at the application location under a 1672
corresponding certificate of operation issued under Chapter 1673
3796 of the Revised Code and ~~Chapter 3796 of the Administrative~~ 1674
~~Code rules adopted thereunder; and~~ 1675

(b) Complies with this chapter and any rules adopted by the 1676
division of ~~cannabis-marijuana~~ control under this chapter. 1677

(c) Nothing in this section shall be construed to authorize the 1678
operation of an adult use cannabis operator or a medical 1679
marijuana cultivator, processor, or dispensary whose license, 1680
certificate of operation, or application has been suspended, 1681
revoked, or denied, including a suspension, revocation, or 1682
denial due to a determination by the division of ~~cannabis-~~ 1683
~~marijuana~~ control that the applicant or operator has violated 1684
this chapter or committed a disqualifying offense. 1685

Sec. 3780.29. Home Grow. 1686

(A) Except as otherwise provided in this chapter, and 1687
notwithstanding any ~~other contrary~~ provision of the Revised 1688
Code, all of the following acts by an adult use consumer are 1689
lawful: 1690

(1) Cultivating, growing, and possessing not more than six 1691
cannabis plants at the individual's primary residence, if ~~all~~ 1692
both of the following apply: 1693

(a) Not more than twelve cannabis plants are cultivated or grown 1694
at a single residence where two or more individuals who are at 1695
least twenty-one years of age reside at any one time; ~~and~~ 1696

(b) Cultivation or growing of adult use cannabis only takes 1697
place within a secured closet, room, greenhouse, or other 1698

enclosed area in or on the grounds of the residence that 1699
prevents access by individuals less than twenty-one years of 1700
age, and which is not visible by normal unaided vision from a 1701
public space. 1702

(2) Processing by manual or mechanical means adult use cannabis 1703
cultivated or grown in accordance with this section; ~~or~~ 1704

~~(3) Transferring up to six cannabis plants to an adult use 1705
consumer as long as the transfer is without remuneration and not 1706
advertised or promoted to the public. 1707~~

(B) An adult use consumer may store at their primary residence 1708
adult use cannabis that was purchased from an adult use 1709
dispensary licensed under this chapter or produced in compliance 1710
with this section. 1711

(C) This section does not authorize an individual to: 1712

(1) Cultivate, grow, or process adult use cannabis except at the 1713
individual's primary residence; 1714

(2) Permit individuals less than twenty-one years of age to use, 1715
cultivate, process, transfer, or transport adult use cannabis; 1716

(3) Process adult use cannabis by hydrocarbon-based extraction; 1717
~~or~~ 1718

(4) Sell, or profit from, adult use cannabis except as 1719
specifically authorized in this chapter; 1720

(5) Cultivate, grow, or process adult use cannabis on behalf of, 1721
or give, sell, or otherwise transfer adult use cannabis to, 1722
another individual. 1723

(D) A landlord may prohibit conduct otherwise authorized under 1724
division (A) of this section so long as such prohibition is 1725

included in the applicable lease agreement. 1726

(E) The division of ~~cannabis~~-marijuana control shall adopt rules 1727
setting forth a schedule of civil penalties that may be applied 1728
for violations of this section. 1729

(F) If an individual cultivates or grows double the maximum 1730
number of cannabis plants permitted under division (A) of this 1731
section or gives, sells, or transfers cannabis plants to any 1732
person in violation of ~~division (A) (3) of this section~~, division 1733
(F) of section 3780.99 of the Revised Code ~~shall apply~~applies. 1734

Sec. 3780.30. Cannabis addiction services; toll-free telephone 1735
numbers. 1736

(A) The division of ~~cannabis~~-marijuana control shall enter into 1737
an agreement with the department of mental health and addiction 1738
services under which the department shall provide a program for 1739
cannabis addiction services to be implemented on behalf of the 1740
division of ~~cannabis~~-marijuana control, which includes best 1741
practices for education and treatment for individuals with 1742
addiction issues related to cannabis or other controlled 1743
substances, including opioids. 1744

(B) The department of mental health and addiction services shall 1745
establish, operate, and publicize an in-state, toll-free 1746
telephone number Ohio residents may call to obtain basic 1747
information about addiction services available to ~~consumer~~ 1748
consumers, and options for an addicted consumer to obtain help. 1749
The telephone number shall be staffed twenty-four hours per day, 1750
seven days a week in order to respond to inquiries and provide 1751
that information. The costs of establishing, operating, and 1752
publicizing the telephone number shall be paid for with money in 1753
the substance abuse and addiction fund. 1754

(C) The director of mental health and addiction services shall 1755
administer the substance abuse and addiction fund. The director 1756
shall use the money in the fund for the purposes of this section 1757
and to support addiction services or other services that relate- 1758
to addiction and substance abuse, and research that relates to 1759
addiction and substance abuse. Treatment and prevention services- 1760
supported by money in the fund under this section shall be- 1761
services that are certified by the department of mental health- 1762
and addiction servicesdo both of the following: 1763

(1) Award grants to support the efforts of county sheriffs to 1764
provide mental health and addiction services in county jails; 1765

(2) Award grants to support efforts to develop the state's 1766
mental health workforce. 1767

(D) The director of mental health and addiction services shall 1768
prepare an annual report describing the use of the fund for 1769
these purposes. The director shall submit the report to the 1770
director of the department of commerce, the speaker and minority 1771
leader of the house of representatives, the president and 1772
minority leader of the senate, and the governor. 1773

(E) License holders shall provide informational resources for 1774
patrons related to cannabis addiction issues and services. 1775

(F) License holders shall provide training for their employees 1776
regarding the cannabis addiction services resources for patrons 1777
related to this section. 1778

Sec. 3780.31. Confidentiality. 1779

(A) The following information submitted, collected, or gathered 1780
under this chapter is confidential and not subject to disclosure 1781
by any state agency or political subdivision as a public record 1782
under section 149.43 of the Revised Code: 1783

(1) Social security numbers, passport numbers, or federal tax identification numbers;	1784
	1785
(2) Home addresses and telephone numbers;	1786
(3) Birth certificates;	1787
(4) Driver's license numbers;	1788
(5) Dates of birth;	1789
(6) Places of birth;	1790
(7) The personal financial information and records, including tax returns and information, and records of criminal proceedings;	1791
	1792
	1793
(8) Any information concerning a victim of domestic violence, sexual assault, or stalking;	1794
	1795
(9) Electronic mail addresses;	1796
(10) Internet Protocol - <u>protocol</u> addresses or similar addresses;	1797
(11) Any trade secret, and patents, or exclusive licenses;	1798
(12) Client records and adult use consumer identifying information; and	1799
	1800
(13) Security information, including risk prevention plans, detection and countermeasures, location of vaults or other money and/or cannabis storage areas, emergency management plans, security and surveillance plans, equipment and usage protocols, and theft and fraud prevention plans and countermeasures.	1801
	1802
	1803
	1804
	1805
(B) Notwithstanding any other law, upon written request, the division of cannabis - <u>marijuana</u> control shall provide the following information, except as provided in this chapter:	1806
	1807
	1808
(1) The amount of tax paid to the state by any license holder;	1809

and 1810

(2) A copy of a letter providing the reasons for the denial of 1811
an applicant's license, but with confidential information 1812
redacted. 1813

(C) An individual who holds, held, or has applied for a license 1814
under this chapter may waive the confidentiality requirements of 1815
division (A) of this section. 1816

(D) Confidential information received by the division of 1817
~~cannabis-marijuana control~~ or the Ohio investigative unit from 1818
another jurisdiction relating to an individual who holds, held, 1819
or has applied for a license under this chapter is confidential 1820
and not subject to disclosure as a public record under section 1821
149.43 of the Revised Code. 1822

(E) After giving reasonable notice to the applicant, the current 1823
or former provisional license holder, or the current or former 1824
license holder, the division of ~~cannabis-marijuana control~~ or 1825
the Ohio investigative unit may share any information gathered 1826
pursuant to this chapter with, or disclose the information to, 1827
the inspector general, any appropriate prosecuting authority, 1828
any law enforcement agency, or any other appropriate 1829
governmental or licensing agency, but the agency that receives 1830
the information shall comply with the same requirements 1831
regarding confidentiality required under Ohio law. 1832

(F) The division of ~~cannabis-marijuana control~~, the Ohio 1833
investigative unit, and any entity under contract with the 1834
division of ~~cannabis control~~ or unit, shall not make public any 1835
information reported to or collected ~~by the division of cannabis-~~ 1836
~~control~~ under this chapter that identifies or would tend to 1837
identify any adult use consumer, or tend to show any adult use 1838

consumer's purchase history. 1839

Sec. 3780.32. Venue for court actions. 1840

(A) Any action asserting that this chapter, any portion of this 1841
chapter, or any rule adopted thereunder, violates any provision 1842
of the Ohio Constitution or federal law shall be brought in the 1843
court of common pleas of Franklin county within ninety days 1844
after ~~the effective date of the enactment of this chapter~~ 1845
December 7, 2023, or within ninety days after the effective date 1846
of any rule adopted pursuant to this chapter, as applicable. 1847

(B) Any claim asserting that any action taken by the division of 1848
~~cannabis~~marijuana control under this chapter violates any 1849
provision of the Ohio Constitution or any provision of the 1850
Revised Code shall be brought in the court of common pleas of 1851
Franklin county within ninety days after the action is taken. 1852

(C) Divisions (A) and (B) of this section do not apply to any 1853
claim within the original jurisdiction of the Supreme Court of 1854
Ohio or any court of appeals under Article IV of the Ohio 1855
Constitution. 1856

(D) The court of common pleas of Franklin county shall give any 1857
claim filed under division (A) or (B) of this section priority 1858
over all other civil cases before the court, irrespective of 1859
position on the court's calendar, and shall make a determination 1860
on the claim expeditiously. A court of appeals shall give any 1861
appeal from a final order issued in a case brought under 1862
~~divisions~~division (A) or (B) of this section priority over all 1863
other civil cases before the court, irrespective of position on 1864
the court's calendar, and shall make a determination on the 1865
appeal expeditiously. 1866

Sec. 3780.33. Liabilities and immunities. 1867

(A) The holder of a license, as defined in section 4776.01 of 1868
the Revised Code, or other license, certification, or 1869
registration issued by any professional board in the state of 1870
Ohio, or pursuant to section 2923.125 of the Revised Code, are 1871
not subject to disciplinary action solely for engaging in 1872
professional or occupational activities related to adult use 1873
cannabis in accordance with this chapter, for owning or 1874
providing professional assistance to prospective or licensed 1875
adult use operators, adult use testing laboratories or to other 1876
individuals for activity in accordance with this chapter, or for 1877
obtaining, possessing, transporting, or using adult use cannabis 1878
in accordance with this chapter. 1879

(B) Unless there is clear and convincing evidence that a child 1880
is unsafe, the use, possession, or administration of adult use 1881
cannabis in accordance with this chapter shall not be the sole 1882
or primary basis for any of the following: 1883

(1) An adjudication under section 2151.28 of the Revised Code 1884
determining that a child is an abused, neglected, or dependent 1885
child; 1886

(2) An allocation of parental rights and responsibilities under 1887
section 3109.04 of the Revised Code; or 1888

(3) A parenting time order under section 3109.051 or 3109.12 of 1889
the Revised Code. 1890

(C) Notwithstanding any conflicting provision of the Revised 1891
Code, the use or possession of adult use cannabis in accordance 1892
with this chapter shall not be used as a reason for 1893
disqualifying an individual from medical care or from including 1894
an individual on a transplant waiting list. 1895

(D) Notwithstanding any conflicting provision of the Revised 1896

Code, the use, possession, administration, cultivation, 1897
processing, testing, dispensing, transporting, sale, delivery, 1898
or transferring of adult use cannabis in accordance with this 1899
chapter shall not be used as the sole or primary reason for 1900
taking action under any criminal or civil statute. 1901

(E) Notwithstanding any conflicting provision of the Revised 1902
Code, when an adult use consumer engages in activities related 1903
to adult use cannabis in compliance with this chapter, such 1904
activities alone do not constitute sufficient basis for 1905
conducting a field sobriety test on the individual or for 1906
suspending the individual's driver's license. To conduct any 1907
field sobriety test, a law enforcement officer must have an 1908
independent, factual basis giving reasonable suspicion that the 1909
individual is operating a vehicle under the influence of adult 1910
use cannabis or with a prohibited concentration of marijuana in 1911
the person's whole blood, blood serum, plasma, breath, or urine. 1912

(F) Notwithstanding any conflicting provision of the Revised 1913
Code, an individual's status as an adult use consumer shall not 1914
be used as the sole or primary basis for rejecting the 1915
individual as a tenant unless the rejection is required by 1916
federal law. Notwithstanding this division, a landlord may 1917
prohibit the consumption of cannabis by combustion so long as 1918
such prohibition is included in the applicable lease agreement. 1919

(G) Notwithstanding any conflicting provision of the Revised 1920
Code, the use or possession of adult use cannabis in accordance 1921
with this chapter shall not be used as a reason for 1922
disqualifying an individual from a public benefit program 1923
administered by any state or local authority, or for otherwise 1924
denying an individual a public benefit administered by the state 1925
or any locality. 1926

(H) This chapter does not do any of the following:	1927
(1) Permit the use, possession, cultivation, processing,	1928
dispensing, or transportation of adult use cannabis other than	1929
as authorized by this chapter;	1930
(2) Permit the cultivation, processing, and dispensing of adult	1931
use cannabis by any person unless licensed as an adult use	1932
cannabis operator by the division of cannabis - <u>marijuana</u> control	1933
except as authorized under this chapter;	1934
(3) Permit the use, cultivation, dispensing, or processing of	1935
adult use cannabis on federal, state, or locally owned land	1936
located in the state of Ohio;	1937
(4) Require any public place to accommodate an individual's use	1938
of adult use cannabis;	1939
(5) Prohibit any public place from accommodating an individual's	1940
use of adult use cannabis; or	1941
(6) Restrict research related to cannabis at a state university,	1942
academic medical center, or private research and development	1943
organization as part of a research protocol approved by an	1944
institutional review board or equivalent entity.	1945
(I) It is the public policy of the state of Ohio that contracts	1946
related to adult use cannabis operators and adult use cannabis	1947
testing laboratories are enforceable.	1948
Sec. 3780.34. Financial institutions.	1949
(A) As used in this section:	1950
(1) "Financial institution" means any of the following:	1951
(a) Any bank, trust company, savings and loan association,	1952
savings bank, or credit union or any affiliate, agent, or	1953

employee of a bank, trust company, savings and loan association, 1954
savings bank, or credit union; 1955

(b) Any money transmitter licensed under sections 1315.01 to 1956
1315.18 of the Revised Code or any affiliate, agent, or employee 1957
of such a licensee. 1958

(2) "Financial services" means services that a financial 1959
institution is authorized to provide under Title XI, sections 1960
1315.01 to 1315.18, or Chapter 1733. of the Revised Code, as 1961
applicable, including electronic payments to the extent not in 1962
conflict with other state law or federal law. 1963

(B) A financial institution that provides financial services to 1964
any adult use cannabis operator, or testing laboratory licensed 1965
under this chapter shall be exempt from any criminal law of the 1966
state of Ohio an element of which may be proven by 1967
substantiating that a financial institution provides financial 1968
services to an individual or entity who cultivates, possesses, 1969
delivers, processes, or dispenses cannabis or cannabis derived 1970
products, including section 2925.05 of the Revised Code and 1971
sections 2923.01 and 2923.03 of the Revised Code as those 1972
sections apply to violations of Chapter 2925. of the Revised 1973
Code, if the adult use consumer, adult use cannabis operator or 1974
adult use testing laboratory is in compliance with this chapter 1975
and the applicable tax laws of the state of Ohio. 1976

(C) (1) Notwithstanding section 149.43 of the Revised Code or any 1977
other public records law to the contrary, upon the request of a 1978
financial institution providing services to an adult use 1979
cannabis operator or adult use testing laboratory, the division 1980
of ~~cannabis~~ marijuana control shall provide to the financial 1981
institution all of the following information: 1982

(a) Whether an individual or entity with whom the financial institution is seeking to do business is an adult use cannabis operator or adult use testing laboratory licensed under this chapter;	1983 1984 1985 1986
(b) The name of any other business or individual affiliated with the individual or entity;	1987 1988
(c) An unredacted copy of the application for a license under this chapter, and any supporting documentation, that was submitted by the individual or entity;	1989 1990 1991
(d) If applicable, information relating to sales and volume of product sold by the individual or entity, except where prohibited by this chapter;	1992 1993 1994
(e) Whether the individual or entity follows this chapter; and	1995
(f) Any past or pending violation by the individual or entity of this chapter, and any penalty imposed on the individual or entity for such a violation.	1996 1997 1998
(2) The division of cannabis - <u>marijuana</u> control may charge a financial institution a reasonable fee to cover the administrative cost of providing the information.	1999 2000 2001
(D) Information received by a financial institution under division (C) of this section is confidential. Except as otherwise licensed by other state law or federal law, a financial institution shall not make the information available to any individual other than the customer to whom the information applies and any trustee, conservator, guardian, personal representative, or agent of that customer.	2002 2003 2004 2005 2006 2007 2008
Sec. 3780.35. Rights of employer.	2009
(A) Nothing in this chapter does any of the following:	2010

(1) Requires an employer to permit or accommodate an employee's use, possession, or distribution of adult use cannabis otherwise in compliance with this chapter;	2011 2012 2013
(2) Prohibits an employer from refusing to hire, discharging, disciplining, or otherwise taking an adverse employment action against an individual with respect to hire, tenure, terms, conditions, or privileges of employment because of that individual's use, possession, or distribution of cannabis otherwise in compliance with this chapter;	2014 2015 2016 2017 2018 2019
(3) Prohibits an employer from establishing and enforcing a drug testing policy, drug-free workplace policy, or zero-tolerance drug policy;	2020 2021 2022
(4) Interferes with any federal restrictions on employment, including the regulations adopted by the United States Department <u>department</u> of Transportation <u>transportation</u> in Title 49 of the Code of Federal Regulations, as amended;	2023 2024 2025 2026
(5) Permits an individual to commence a cause of action against an employer for refusing to hire, discharging, disciplining, discriminating, retaliating, or otherwise taking an adverse employment action against an individual with respect to hire, tenure, terms, conditions, or privileges of employment related to the individual's use of cannabis; or	2027 2028 2029 2030 2031 2032
(6) Affects the authority of the administrator of workers' compensation to grant rebates or discounts on premium rates to employers that participate in a drug-free workplace program established in accordance with rules adopted by the administrator under Chapter 4123. of the Revised Code.	2033 2034 2035 2036 2037
(B) An individual <u>A person</u> who is discharged from employment because of that individual's <u>person's</u> use of cannabis <u>marijuana</u>	2038 2039

shall be considered to have been discharged for just cause for 2040
purposes of division (D) of section 4141.29 of the Revised Code 2041
and shall be ineligible to serve a waiting period or to be paid 2042
benefits for the duration of the individual's unemployment as 2043
described in division (D)(2) of that section if the individual's 2044
person's use of ~~cannabis~~ marijuana was in violation of an 2045
employer's drug-free workplace policy, zero-tolerance policy, or 2046
other formal program or policy regulating the use of 2047
~~cannabis~~ marijuana. 2048

Sec. 3780.36. Limitations on conduct by individuals. 2049

(A) Except as otherwise provided in this chapter and 2050
notwithstanding any conflicting provision of the Revised Code, 2051
an adult use consumer, may do the following: 2052

(1) Use adult use cannabis; 2053

(2) Possess, ~~transfer without remuneration to another adult~~ 2054
~~consumer,~~ or transport adult use cannabis, subject to division 2055
(B) of this section; ~~and~~ 2056

(3) Purchase adult use cannabis from an adult use dispensary per 2057
day in amounts that do not exceed the possession limits set 2058
forth in division (B)(1) of this section. 2059

(B) Except as otherwise provided in ~~chapter~~ Chapter 3796 of the 2060
Revised Code: 2061

(1) The amount of cannabis that may be possessed by an adult use 2062
consumer shall not exceed: 2063

(a) Two and one-half ounces of adult use cannabis in any form 2064
except adult use extract; ~~and~~ 2065

(b) Fifteen grams of adult use cannabis in the form of adult use 2066
extract. 2067

(2) ~~The amount of~~ No person shall sell, give away, or otherwise 2068
transfer adult use cannabis that may be transferred by an adult- 2069
use consumer without remuneration and not advertised or promoted- 2070
to the public shall not exceed:- 2071

~~(a) Two and one-half ounces of adult use cannabis in any form-~~ 2072
~~except adult use extract; and-~~ 2073

~~(b) Fifteen grams of adult use cannabis in the form of adult use-~~ 2074
~~extract~~ to any other person except as expressly authorized 2075
pursuant to a license or registration issued by the division of 2076
marijuana control under this chapter or Chapter 3796. of the 2077
Revised Code. 2078

(3) The amount of cannabis that may be transported by an adult 2079
use consumer shall not exceed: 2080

(a) Two and one-half ounces of adult use cannabis in any form 2081
except adult use extract; ~~and-~~ 2082

(b) Fifteen grams of adult use cannabis in the form of adult use 2083
extract. 2084

(C) Except as otherwise provided in this chapter, an adult use 2085
consumer shall not be subject to arrest, criminal prosecution, 2086
or civil penalty for engaging in any of the activities 2087
authorized under this chapter, including: 2088

(1) Obtaining, using, possessing, or transporting adult use 2089
cannabis; 2090

(2) Performing conduct authorized under section 3780.29 of the 2091
Revised Code; 2092

(3) Acquiring, possessing, using, purchasing, manufacturing, 2093
selling, or transporting paraphernalia; ~~and-~~ 2094

(4) Assisting another adult use consumer, or allowing property
to be used, in any of the acts authorized by this chapter. 2095
2096

(D) (1) An individual is prohibited from operating a vehicle,
motor vehicle, streetcar, trackless trolley, bike, watercraft, 2097
2098
or aircraft while using adult use cannabis or while under the 2099
influence of adult use cannabis and is subject to section 2100
4511.19 of the Revised Code for any violation of this division. 2101

(2) An individual is prohibited from smoking, vaporizing, or 2102
using any other combustible adult use cannabis product while in 2103
a vehicle, motor vehicle, streetcar, trackless trolley, bike, 2104
watercraft, or aircraft and is subject to section 4511.19 of the 2105
Revised Code for any violation of this division. 2106

(3) An individual is prohibited from smoking, vaporizing, or 2107
using any other combustible adult use cannabis product in any 2108
public place or place of employment where smoking is prohibited 2109
under Chapter 3794. of the Revised Code. 2110

(E) Except as otherwise provided in this chapter, no individual 2111
under twenty-one years of age shall knowingly show or give false 2112
information concerning the individual's name, age, or other 2113
identification for the purpose of purchasing adult use cannabis 2114
from an adult use dispensary licensed under this chapter. 2115

(F) Nothing in this chapter is intended to permit the transfer 2116
or sale of adult use cannabis, with or without remuneration, to 2117
an individual under twenty-one years of age, or to allow an 2118
individual under twenty-one years of age to purchase, possess, 2119
use, process, transport, or cultivate cannabis except where 2120
authorized by Chapter 3796. of the Revised Code. 2121

(G) It is unlawful for any parent or guardian to knowingly 2122
permit their residence, any other private property under their 2123

control, or any vehicle, conveyance, or watercraft under their 2124
control to be used by an invitee of the parent's child or the 2125
guardian's ward, if the invitee is under twenty-one years of 2126
age, in a manner that constitutes a violation of this chapter. 2127

(1) A parent or guardian is deemed to have knowingly permitted 2128
their residence, any other private property under their control, 2129
or any vehicle, conveyance, or watercraft under their control to 2130
be used in violation of this chapter if they knowingly authorize 2131
or permit consumption of cannabis by underage invitees. 2132

(2) Where the residence or other property has an owner and a 2133
tenant or lessee, the trier of fact may infer that the residence 2134
or other property is occupied only by the tenant or lessee. 2135

Sec. 3796.02. There is hereby established a division of 2136
marijuana control in the department of commerce under the 2137
supervision and direction of the superintendent of marijuana 2138
control as established under section 121.04 of the Revised Code. 2139
The medical marijuana control program is hereby established in 2140
the division of marijuana control. The division shall provide 2141
for the licensure of medical marijuana cultivators, processors, 2142
retail dispensaries, and laboratories that test medical 2143
marijuana. The division shall also provide for the registration 2144
of patients and their caregivers. The division shall administer 2145
the medical marijuana control program. 2146

Sec. 5119.10. (A) The director of mental health and 2147
addiction services is the chief executive and appointing 2148
authority of the department of mental health and addiction 2149
services. The director may organize the department for its 2150
efficient operation, including creating divisions or offices as 2151
necessary. The director may establish procedures for the 2152
governance of the department, conduct of its employees and 2153

officers, performance of its business, and custody, use, and 2154
preservation of departmental records, papers, books, documents, 2155
and property. Whenever the Revised Code imposes a duty upon or 2156
requires an action of the department or any of its institutions, 2157
the director or the director's designee shall perform the action 2158
or duty in the name of the department, except that the medical 2159
director appointed pursuant to section 5119.11 of the Revised 2160
Code shall be responsible for decisions relating to medical 2161
diagnosis, treatment, rehabilitation, quality assurance, and the 2162
clinical aspects of the following: licensure of hospitals and 2163
residential facilities, research, community addiction and mental 2164
health plans, and certification and delivery of addiction 2165
services and mental health services. 2166

(B) The director shall: 2167

(1) Adopt rules for the proper execution of the powers and 2168
duties of the department with respect to the institutions under 2169
its control, and require the performance of additional duties by 2170
the officers of the institutions as necessary to fully meet the 2171
requirements, intents, and purposes of this chapter. In case of 2172
an apparent conflict between the powers conferred upon any 2173
managing officer and those conferred by such sections upon the 2174
department, the presumption shall be conclusive in favor of the 2175
department. 2176

(2) Adopt rules for the nonpartisan management of the 2177
institutions under the department's control. An officer or 2178
employee of the department or any officer or employee of any 2179
institution under its control who, by solicitation or otherwise, 2180
exerts influence directly or indirectly to induce any other 2181
officer or employee of the department or any of its institutions 2182
to adopt the exerting officer's or employee's political views or 2183

to favor any particular person, issue, or candidate for office 2184
shall be removed from the exerting officer's or employee's 2185
office or position, by the department in case of an officer or 2186
employee, and by the governor in case of the director. 2187

(3) Appoint such employees, including the medical 2188
director, as are necessary for the efficient conduct of the 2189
department, and prescribe their titles and duties; 2190

(4) Prescribe the forms of affidavits, applications, 2191
medical certificates, orders of hospitalization and release, and 2192
all other forms, reports, and records that are required in the 2193
hospitalization or admission and release of all persons to the 2194
institutions under the control of the department, or are 2195
otherwise required under this chapter or Chapter 5122. of the 2196
Revised Code; 2197

(5) Exercise the powers and perform the duties relating to 2198
addiction and mental health facilities, addiction services, 2199
mental health services, 9-8-8 suicide and crisis response, and 2200
recovery supports that are assigned to the director under this 2201
chapter and Chapter 340. of the Revised Code; 2202

(6) Develop and implement clinical evaluation and 2203
monitoring of services that are operated by the department; 2204

(7) Adopt rules establishing standards for the performance 2205
of evaluations by a forensic center or other psychiatric program 2206
or facility of the mental condition of defendants ordered by the 2207
court under section 2919.271, or 2945.371 of the Revised Code, 2208
and for the treatment of defendants who have been found 2209
incompetent to stand trial and ordered by the court under 2210
section 2945.38, 2945.39, 2945.401, or 2945.402 of the Revised 2211
Code to receive treatment in facilities; 2212

(8) On behalf of the department, have the authority and 2213
responsibility for entering into contracts and other agreements 2214
with providers, agencies, institutions, and other entities, both 2215
public and private, as necessary for the department to carry out 2216
its duties under this chapter and Chapters 340., 2919., 2945., 2217
and 5122. of the Revised Code. Chapter 125. of the Revised Code 2218
does not apply to contracts the director enters into under this 2219
section for addiction services, mental health services, or 2220
recovery supports provided to individuals who have an addiction 2221
or mental illness by providers, agencies, institutions, and 2222
other entities not owned or operated by the department. 2223

(9) Adopt rules in accordance with Chapter 119. of the 2224
Revised Code specifying the supplemental services that may be 2225
provided through a trust authorized by section 5815.28 of the 2226
Revised Code; 2227

(10) Adopt rules in accordance with Chapter 119. of the 2228
Revised Code establishing standards for the maintenance and 2229
distribution to a beneficiary of assets of a trust authorized by 2230
section 5815.28 of the Revised Code. 2231

(C) The director may contract with hospitals licensed by 2232
the department under section 5119.33 of the Revised Code for the 2233
care and treatment of patients with mental illnesses, or with 2234
persons, organizations, or agencies for the custody, evaluation, 2235
supervision, care, or treatment of persons with mental illnesses 2236
receiving services elsewhere than within the enclosure of a 2237
hospital operated under section 5119.14 of the Revised Code. 2238

Sec. 5119.81. As used in sections 5119.81 to 5119.85 of 2239
the Revised Code: 2240

(A) "9-8-8 administrator" means the administrator of the 2241

9-8-8 suicide prevention and mental health crisis hotline 2242
system, as established in section 5119.82 of the Revised Code. 2243

(B) "9-8-8 suicide prevention and mental health crisis 2244
hotline" or "9-8-8 hotline" means the 9-8-8 universal telephone 2245
number in the United States, as established under 47 U.S.C. 2246
251(e), for the purpose of the national suicide prevention and 2247
mental health crisis hotline system. 2248

Sec. 5119.82. There is hereby established a 9-8-8 2249
administrator within the department of mental health and 2250
addiction services to oversee the administration of the 9-8-8 2251
suicide prevention and mental health crisis hotline system 2252
statewide. 2253

Sec. 5119.83. (A) Not later than one year after the 2254
effective date of this section and annually thereafter, the 9-8- 2255
8 administrator shall compile an annual report regarding the 2256
operation of the 9-8-8 national suicide prevention and mental 2257
health crisis hotline in this state. 2258

(B) Each annual report shall, at a minimum, specify all of 2259
the following: 2260

(1) The total number of 9-8-8 call centers in this state 2261
to which calls, texts, and chats are routed when individuals 2262
contact the 9-8-8 national suicide prevention and mental health 2263
crisis hotline; 2264

(2) The total number of telephone calls, texts, and chats 2265
received by each 9-8-8 call center; 2266

(3) The rate at which in-state calls are answered by the 2267
9-8-8 call centers; 2268

(4) The average time taken by 9-8-8 call centers to answer 2269

<u>calls.</u>	2270
<u>(C) The 9-8-8 administrator shall submit the report to</u>	2271
<u>both of the following:</u>	2272
<u>(1) The general assembly, in accordance with section</u>	2273
<u>101.68 of the Revised Code;</u>	2274
<u>(2) The governor.</u>	2275
<u>Sec. 5119.84.</u> (A) <u>There is hereby created in the state</u>	2276
<u>treasury the 9-8-8 fund. The fund shall consist of all money</u>	2277
<u>from the following sources:</u>	2278
<u>(1) Appropriations made by the general assembly;</u>	2279
<u>(2) Money awarded to the state by donation, gift, or</u>	2280
<u>bequest, and other money received for purposes of this section;</u>	2281
<u>(3) Revenue from the adult use tax transferred to the fund</u>	2282
<u>under section 3780.23 of the Revised Code;</u>	2283
<u>(4) Interest or other earnings on the fund.</u>	2284
<u>(B) Money in the 9-8-8 fund is not subject to transfer to</u>	2285
<u>any other fund.</u>	2286
<u>(C) Any money remaining in the fund, including interest</u>	2287
<u>thereon, at the end of each fiscal year shall not revert to the</u>	2288
<u>general revenue fund but shall remain in the fund.</u>	2289
<u>(D) The treasurer of state shall disburse money from the</u>	2290
<u>9-8-8 fund only upon the request of, or consultation with, the</u>	2291
<u>director of mental health and addiction services.</u>	2292
<u>Sec. 5119.85.</u> (A) <u>As used in this section, "telephone</u>	2293
<u>company" has the same meaning as in section 128.01 of the</u>	2294
<u>Revised Code.</u>	2295

(B) Except for willful or wanton misconduct, a telephone 2296
company and any other installer, maintainer, or provider, 2297
through the sale or otherwise, of customer premises equipment, 2298
or service used for or with the 9-8-8 hotline, and their 2299
respective officers, directors, employees, agents, suppliers, 2300
corporate parents, and affiliates are not liable in damages in a 2301
civil action for injuries, death or loss to persons or property 2302
incurred by any person resulting from such an entity's or its 2303
officers', directors', employees', agents', or suppliers' 2304
participation in or acts or omissions in connection with 2305
participating in or developing, maintaining, or operating the 9- 2306
8-8 hotline. 2307

Sec. 5120.81. (A) The director of rehabilitation and 2308
correction shall use money in the adult use cannabis local jail 2309
fund to annually award grants under this section for the 2310
construction and renovation of county jails. To determine which 2311
projects will receive funding, the director shall rank each 2312
county based on its financial need with a percentile ranking 2313
using the following funding formula, as calculated by the tax 2314
commissioner: 2315

(1) The commissioner shall determine the total value of 2316
all property in the county listed and assessed for taxation on 2317
the tax list as reported by the commissioner in the preceding 2318
tax year, and list each county in order of total value, 2319
ascending, so that the county with the lowest value is number 2320
one on the list, which shall be called its property tax ranking. 2321

(2) The commissioner shall rank each county based on the 2322
estimate of the gross amount of taxable retail sales sourced to 2323
the county as reported by the commissioner for the preceding 2324
calendar year, computed by dividing the total amount of tax 2325

revenue received by the county during that period from taxes 2326
levied under sections 5739.021, 5739.026, 5741.021, and 5741.023 2327
of the Revised Code by the aggregate tax rate levied by the 2328
county under sections 5739.021 and 5739.026 of the Revised Code 2329
on the last day of the preceding calendar year, and list each 2330
county in order of total value, ascending, so that the county 2331
with the lowest value is number one on the list, except that any 2332
county that does not currently levy taxes under section 5739.021 2333
or 5739.026 of the Revised Code shall be ranked at number 2334
eighty-eight on the list. This ranking shall be called its sales 2335
tax ranking. 2336

(3) The commissioner shall then, for each county, add the 2337
property tax ranking to the sales tax ranking, and shall order 2338
the counties according to the sum of the two rankings, the 2339
county with the lowest sum being number one on the list, to 2340
determine the county's final ranking. The percentile ranking 2341
shall be determined by taking the county's final ranking, 2342
dividing it by eighty-eight, and multiplying it by one hundred. 2343

If the final ranking is the same for two or more counties, 2344
the county with the lowest population shall receive the lowest 2345
final ranking. The final ranking for the counties shall be 2346
numbers one through eighty-eight, the lowest ranking county 2347
being number one, and the highest number eighty-eight. 2348

(B) Upon receiving the final ranking under division (A) (3) 2349
of this section, the director of rehabilitation and correction 2350
shall select a number of counties among the lowest ranking 2351
counties and invite the selected counties to apply for 2352
assistance. Two or more counties may jointly apply for 2353
assistance as long as at least one of the counties was invited 2354
to apply. 2355

The director shall adopt guidelines to accept and review applications and designate projects. The guidelines shall require the county or counties to justify the need for the project and to comply with timelines for the submission of documentation pertaining to the project and project location. 2356
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(C) Upon the application of a county invited to apply under division (B) of this section, the director of rehabilitation and correction shall proceed with a needs assessment under this division, pursuant to which the director shall make a determination of all of the following: 2361
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(1) The need of the county for additional jail facilities, or for renovations or improvements to existing jail facilities, based on whether and to what extent existing facilities comply with the standards in section 5120.10 of the Revised Code, including the age and condition of the jail facilities; 2366
2367
2368
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(2) The number of jail facilities to be included in a project; 2371
2372

(3) The estimated annual, monthly, or daily cost of operating the facility once it is operational, as reported and certified by the county auditor; 2373
2374
2375

(4) The estimated basic project cost of constructing, acquiring, reconstructing, or making additions to each facility; 2376
2377

(5) Whether the county has recently received a grant from the state to construct or renovate jail facilities. 2378
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(D) The director, following the completion of a needs assessment under division (C) of this section, shall make a determination in favor of constructing, acquiring, reconstructing, or making additions to a jail facility only upon evidence that the proposed project conforms to the construction 2380
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and renovation standards described in divisions (D) and (E) of 2385
section 5120.10 of the Revised Code, and that it keeps with the 2386
needs of the county or counties as determined by the needs 2387
assessment. Exceptions shall be authorized only in those areas 2388
where topography, sparsity of population, and other factors make 2389
larger jail facilities impracticable. 2390

Except as otherwise provided in this section, the portion 2391
of the basic project cost supplied by the state for each 2392
approved county shall be the difference between one hundred per 2393
cent, and a per cent equal to one per cent of the basic project 2394
costs times the percentile in which the county ranks according 2395
to the percentile ranking under this section, for the fiscal 2396
year preceding the fiscal year in which the director approved 2397
the county's or counties' project. 2398

At no time shall the state's portion of the basic project 2399
cost be less than twenty-five per cent of the total basic 2400
project cost. If a county's portion of the basic project cost is 2401
calculated to be greater than seventy-five per cent of the total 2402
basic project cost, the county's portion shall be seventy-five 2403
per cent of the basic project cost. In the case of a multicounty 2404
jail facility, if the sum of two or more counties' portions of 2405
the total basic project cost are calculated to be greater than 2406
seventy-five per cent of the total basic project cost, the 2407
counties' portions shall be determined pro rata, so that the sum 2408
of their portions shall be equal to seventy-five per cent of the 2409
total basic project cost. 2410

Sec. 5502.13. The department of public safety shall 2411
maintain an investigative unit in order to conduct 2412
investigations and other enforcement activity authorized by 2413
Chapters 3780., 4301., 4303., 5101., 5107., and 5108. and 2414

sections 2903.12, 2903.13, 2903.14, 2907.09, 2913.46, 2917.11, 2415
2921.13, 2921.31, 2921.32, 2921.33, 2923.12, 2923.121, 2925.11, 2416
2925.13, 2927.02, and 4507.30 of the Revised Code. The director 2417
of public safety shall appoint the employees of the unit who are 2418
necessary, designate the activities to be performed by those 2419
employees, and prescribe their titles and duties. 2420

Sec. 5703.052. (A) There is hereby created in the state 2421
treasury the tax refund fund, from which refunds shall be paid 2422
for amounts illegally or erroneously assessed or collected, or 2423
for any other reason overpaid, with respect to taxes levied by 2424
Chapter 4301., 4305., 5726., 5728., 5729., 5731., 5733., 5735., 2425
5736., 5739., 5741., 5743., 5747., 5748., 5749., 5751., ~~or~~ 2426
5753., or 5755. and sections 3737.71, 3905.35, 3905.36, 4303.33, 2427
5707.03, 5725.18, 5727.28, 5727.38, 5727.81, and 5727.811 of the 2428
Revised Code. Refunds for fees levied under sections 3734.90 to 2429
3734.9014 of the Revised Code, wireless 9-1-1 charges imposed 2430
under section 128.40 of the Revised Code, next generation 9-1-1 2431
access fees imposed under sections 128.41 and 128.42 of the 2432
Revised Code, or any penalties assessed with respect to such 2433
fees or charges, that are illegally or erroneously assessed or 2434
collected, or for any other reason overpaid, also shall be paid 2435
from the fund. Refunds for amounts illegally or erroneously 2436
assessed or collected by the tax commissioner, or for any other 2437
reason overpaid, that are due under section 1509.50 of the 2438
Revised Code shall be paid from the fund. Refunds for amounts 2439
illegally or erroneously assessed or collected by the 2440
commissioner, or for any other reason overpaid to the 2441
commissioner, under sections 718.80 to 718.95 of the Revised 2442
Code shall be paid from the fund. However, refunds for amounts 2443
illegally or erroneously assessed or collected by the 2444
commissioner, or for any other reason overpaid to the 2445

commissioner, with respect to taxes levied under section 2446
5739.101 of the Revised Code shall not be paid from the tax 2447
refund fund, but shall be paid as provided in section 5739.104 2448
of the Revised Code. 2449

(B) (1) Upon certification by the tax commissioner to the 2450
treasurer of state of a tax refund, a wireless 9-1-1 charge 2451
refund, a next generation 9-1-1 access fee refund, or another 2452
amount refunded, or by the superintendent of insurance of a 2453
domestic or foreign insurance tax refund, the treasurer of state 2454
shall place the amount certified to the credit of the fund. The 2455
certified amount transferred shall be derived from the receipts 2456
of the same tax, fee, wireless 9-1-1 charge, next generation 9- 2457
1-1 access fee, or other amount from which the refund arose. 2458

(2) When a refund is for a tax, fee, wireless 9-1-1 2459
charge, next generation 9-1-1 access fee, or other amount that 2460
is not levied by the state or that was illegally or erroneously 2461
distributed to a taxing jurisdiction, the tax commissioner shall 2462
recover the amount of that refund from the next distribution of 2463
that tax, fee, wireless 9-1-1 charge, next generation 9-1-1 2464
access fee, or other amount that otherwise would be made to the 2465
taxing jurisdiction. If the amount to be recovered would exceed 2466
twenty-five per cent of the next distribution of that tax, fee, 2467
wireless 9-1-1 charge, next generation 9-1-1 access fee, or 2468
other amount, the commissioner may spread the recovery over more 2469
than one future distribution, taking into account the amount to 2470
be recovered and the amount of the anticipated future 2471
distributions. In no event may the commissioner spread the 2472
recovery over a period to exceed thirty-six months. 2473

Sec. 5703.053. As used in this section, "postal service" 2474
means the United States postal service. 2475

An application to the tax commissioner for a tax refund 2476
under section 4307.05, 4307.07, 718.91, 5726.30, 5727.28, 2477
5727.91, 5728.061, 5735.122, 5735.13, 5735.14, 5735.141, 2478
5735.142, 5736.08, 5739.07, 5741.10, 5743.05, 5743.53, 5745.11, 2479
5749.08, ~~or~~ 5751.08, or 5755.07 of the Revised Code or division 2480
(B) of section 5703.05 of the Revised Code, or a fee refunded 2481
under section 3734.905 of the Revised Code, that is received 2482
after the last day for filing under such section shall be 2483
considered to have been filed in a timely manner if: 2484

(A) The application is delivered by the postal service and 2485
the earliest postal service postmark on the cover in which the 2486
application is enclosed is not later than the last day for 2487
filing the application; 2488

(B) The application is delivered by the postal service, 2489
the only postmark on the cover in which the application is 2490
enclosed was affixed by a private postal meter, the date of that 2491
postmark is not later than the last day for filing the 2492
application, and the application is received within seven days 2493
of such last day; or 2494

(C) The application is delivered by the postal service, no 2495
postmark date was affixed to the cover in which the application 2496
is enclosed or the date of the postmark so affixed is not 2497
legible, and the application is received within seven days of 2498
the last day for making the application. 2499

Sec. 5703.19. (A) To carry out the purposes of the laws 2500
that the tax commissioner is required to administer, the 2501
commissioner or any person employed by the commissioner for that 2502
purpose, upon demand, may inspect books, accounts, records, and 2503
memoranda of any person or public utility subject to those laws, 2504
and may examine under oath any officer, agent, or employee of 2505

that person or public utility. Any person other than the 2506
commissioner who makes a demand pursuant to this section shall 2507
produce the person's authority to make the inspection. 2508

(B) If a person or public utility receives at least ten 2509
days' written notice of a demand made under division (A) of this 2510
section and refuses to comply with that demand, a penalty of 2511
five hundred dollars shall be imposed upon the person or public 2512
utility for each day the person or public utility refuses to 2513
comply with the demand. Penalties imposed under this division 2514
may be assessed and collected in the same manner as assessments 2515
made under Chapter 3769., 4305., 5727., 5728., 5733., 5735., 2516
5736., 5739., 5743., 5745., 5747., 5749., 5751., ~~or 5753., or~~ 2517
5755., or under sections 718.90~~7~~ or 3734.90 to 3734.9014~~7~~ of the 2518
Revised Code. 2519

Sec. 5703.263. (A) (1) "Tax return preparer" means any 2520
person other than an accountant or an attorney that operates a 2521
business that prepares, or directly or indirectly employs 2522
another person to prepare, for a taxpayer a tax return or 2523
application for refund in exchange for compensation or 2524
remuneration from the taxpayer or the taxpayer's related member. 2525
The preparation of a substantial portion of a tax return or 2526
application for refund shall be considered to be the same as the 2527
preparation of the return or application for refund. "Tax return 2528
preparer" does not include an individual who performs only one 2529
or more of the following activities: 2530

(a) Furnishes typing, reproducing, or other mechanical 2531
assistance; 2532

(b) Prepares an application for refund or a return on 2533
behalf of an employer by whom the individual is regularly and 2534
continuously employed, or on behalf of an officer or employee of 2535

that employer;	2536
(c) Prepares as a fiduciary an application for refund or a return;	2537
	2538
(d) Prepares an application for refund or a return for a taxpayer in response to a notice of deficiency issued to the taxpayer or the taxpayer's related member, or in response to a waiver of restriction after the commencement of an audit of the taxpayer or the taxpayer's related member.	2539
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(2) "Related member" has the same meaning as in section 5733.042 of the Revised Code.	2544
	2545
(3) "Accountant" means any of the following:	2546
(a) An individual who holds both a CPA certificate and an Ohio permit or Ohio registration issued by the accountancy board under section 4701.10 of the Revised Code;	2547
	2548
	2549
(b) An individual who holds a foreign certificate;	2550
(c) An individual who is employed by a public accounting firm with respect to any return prepared under the supervision of an individual described in division (A) (3) (a) or (b) of this section, regardless of whether the public accounting firm is required to register with the accountancy board under section 4701.04 of the Revised Code.	2551
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(4) "CPA certificate" and "foreign certificate" have the same meanings as in section 4701.01 of the Revised Code.	2557
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(5) "Attorney" means an individual who has been admitted to the bar by order of the supreme court in compliance with its prescribed and published rules, is permitted to practice as an attorney and counselor at law in this state under Chapter 4705. of the Revised Code, and is not currently suspended or removed	2559
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from such practice under that chapter.	2564
(6) A tax return preparer engages in "prohibited conduct"	2565
if the preparer does any of the following:	2566
(a) Prepares any return or application for refund that	2567
includes an understatement of a taxpayer's tax liability due to	2568
an unreasonable position or due to willful or reckless conduct.	2569
For the purposes of this division, "unreasonable position" and	2570
"willful or reckless conduct" have the meanings as used in	2571
section 6694 of the Internal Revenue Code.	2572
(b) When required under any provision of Title LVII of the	2573
Revised Code, the preparer fails to do any of the following:	2574
(i) Provide copies of a return or application for refund;	2575
(ii) Provide the preparer's signature or federal preparer	2576
tax identification number on a return or application for refund;	2577
(iii) Retain copies of the preparer's records;	2578
(iv) Provide any information or documents requested by the	2579
tax commissioner;	2580
(v) Act diligently in determining a taxpayer's eligibility	2581
for tax credits, deductions, or exemptions.	2582
(c) Negotiates a check or other negotiable instrument	2583
issued to a taxpayer by the department of taxation without the	2584
permission of the taxpayer;	2585
(d) Engages in any conduct subject to criminal penalties	2586
under Title LVII of the Revised Code;	2587
(e) Misrepresents the preparer's eligibility to file	2588
returns or applications for refund on behalf of taxpayers, or	2589
otherwise misrepresents the preparer's experience or education;	2590

(f) Guarantees the payment of any tax refund or the allowance of any tax credit, deduction, or exemption;	2591 2592
(g) Engages in any other fraudulent or deceptive conduct that substantially interferes with the proper administration of any provision of Title LVII of the Revised Code.	2593 2594 2595
(7) "State" means a state of the United States, the District of Columbia, the commonwealth of Puerto Rico, or any territory or possession of the United States.	2596 2597 2598
(B) When a tax return preparer engages in prohibited conduct, the commissioner, may do either or both of the following:	2599 2600 2601
(1) If the commissioner has previously warned the tax return preparer in writing of the consequences of continuing to engage in prohibited conduct, impose a penalty not exceeding one hundred dollars per instance of prohibited conduct;	2602 2603 2604 2605
(2) Regardless of whether the commissioner has previously warned the tax return preparer, request that the attorney general apply to a court of competent jurisdiction for an injunction to restrain the preparer from further engaging in the prohibited conduct. The court may take either of the following actions:	2606 2607 2608 2609 2610 2611
(a) If the court finds that injunctive relief is appropriate to prevent the recurrence of the prohibited conduct, the court shall issue an injunction against the preparer enjoining the preparer from engaging in such conduct.	2612 2613 2614 2615
(b) If the court finds that the preparer has continually or repeatedly engaged in prohibited conduct, and that enjoining the preparer solely from engaging in such conduct would not be sufficient to prevent the preparer's interference with the	2616 2617 2618 2619

proper administration of any provision of Title LVII of the Revised Code, the court may issue an injunction against the preparer enjoining the preparer from acting as a tax return preparer in this state.

If a tax return preparer has been enjoined from preparing tax returns or applications for refunds by a federal court or by another state court in the five years preceding the date on which an injunction is requested under this section, that prior injunction shall be sufficient to establish a prima facie case for the issuance of an injunction under division (B) (2) of this section.

(C) The commissioner may require a tax return preparer to include the preparer's name and federal preparer tax identification number when filing any return or application for refund. If a tax return preparer fails to include this information when required to do so by the commissioner, or if the information provided is false, inaccurate, or incomplete, the commissioner may impose a penalty of fifty dollars for each such failure, provided that the maximum penalty imposed on a preparer under this division in a calendar year shall not exceed twenty-five thousand dollars.

(D) The penalties imposed under divisions (B) (1) and (C) of this section may be assessed and collected in the same manner as assessments made under Chapter 3769., 4305., 5727., 5728., 5733., 5735., 5736., 5739., 5743., 5745., 5747., 5749., 5751., ~~or~~ 5753., or 5755. section 718.90, or sections 3734.90 to 3734.9014 of the Revised Code. The commissioner may abate all or a portion of any penalty imposed under this section upon the showing of good cause by the tax return preparer.

Sec. 5703.50. As used in sections 5703.50 to 5703.53 of

the Revised Code: 2650

(A) "Tax" includes only those taxes imposed on tangible 2651
personal property listed in accordance with Chapter 5711. of the 2652
Revised Code, taxes imposed under Chapters 5733., 5736., 5739., 2653
5741., 5747., ~~and 5751.~~, and 5755. of the Revised Code, and the 2654
tax administered under sections 718.80 to 718.95 of the Revised 2655
Code. 2656

(B) "Taxpayer" means a person subject to or potentially 2657
subject to a tax including an employer required to deduct and 2658
withhold any amount under section 5747.06 of the Revised Code. 2659

(C) "Audit" means the examination of a taxpayer or the 2660
inspection of the books, records, memoranda, or accounts of a 2661
taxpayer for the purpose of determining liability for a tax. 2662

(D) "Assessment" means a notice of underpayment or 2663
nonpayment of a tax issued pursuant to section 718.90, 5711.26, 2664
5711.32, 5733.11, 5736.09, 5739.13, 5741.11, 5741.13, 5747.13, 2665
~~or 5751.09,~~ or 5755.08 of the Revised Code. 2666

(E) "County auditor" means the auditor of the county in 2667
which the tangible personal property subject to a tax is 2668
located. 2669

Sec. 5703.70. (A) On the filing of an application for 2670
refund under section 718.91, 3734.905, 4307.05, 4307.07, 2671
5726.30, 5727.28, 5727.91, 5728.061, 5733.12, 5735.122, 5735.13, 2672
5735.14, 5735.141, 5735.142, 5735.18, 5736.08, 5739.07, 2673
5739.071, 5739.104, 5741.10, 5743.05, 5743.53, 5747.11, 5749.08, 2674
5751.08, ~~or 5753.06,~~ or 5755.07 of the Revised Code, or an 2675
application for compensation under section 5739.061 of the 2676
Revised Code, if the tax commissioner determines that the amount 2677
of the refund or compensation to which the applicant is entitled 2678

is less than the amount claimed in the application, the 2679
commissioner shall give the applicant written notice by ordinary 2680
mail of the amount. The notice shall be sent to the address 2681
shown on the application unless the applicant notifies the 2682
commissioner of a different address. The applicant shall have 2683
sixty days from the date the commissioner mails the notice to 2684
provide additional information to the commissioner or request a 2685
hearing, or both. 2686

(B) If the applicant neither requests a hearing nor 2687
provides additional information to the tax commissioner within 2688
the time prescribed by division (A) of this section, the 2689
commissioner shall take no further action, and the refund or 2690
compensation amount denied becomes final. 2691

(C) (1) If the applicant requests a hearing within the time 2692
prescribed by division (A) of this section, the tax commissioner 2693
shall assign a time and place for the hearing and notify the 2694
applicant of such time and place, but the commissioner may 2695
continue the hearing from time to time, as necessary. After the 2696
hearing, the commissioner may make such adjustments to the 2697
refund or compensation as the commissioner finds proper, and 2698
shall issue a final determination thereon. 2699

(2) If the applicant does not request a hearing, but 2700
provides additional information, within the time prescribed by 2701
division (A) of this section, the commissioner shall review the 2702
information, make such adjustments to the refund or compensation 2703
as the commissioner finds proper, and issue a final 2704
determination thereon. The commissioner may review such 2705
information and make such adjustments as many times as the 2706
commissioner finds proper before the issuance of a final 2707
determination. 2708

(3) If the applicant requests a hearing and provides 2709
additional information within the time prescribed by division 2710
(A) of this section, the commissioner may review the information 2711
and make such adjustments to the refund or compensation as the 2712
commissioner finds proper. The commissioner may review such 2713
information and make such adjustments as many times as the 2714
commissioner finds proper before the issuance of a final 2715
determination. 2716

The commissioner shall assign a time and place for the 2717
hearing and notify the applicant of such time and place, but the 2718
commissioner may continue the hearing from time to time, as 2719
necessary. After the hearing, the commissioner may make any 2720
additional adjustments to the refund or compensation as the 2721
commissioner finds proper and shall issue a final determination 2722
thereon. 2723

(4) The commissioner shall serve a copy of the final 2724
determination made under division (C) (1), (2), or (3) of this 2725
section on the applicant in the manner provided in section 2726
5703.37 of the Revised Code, and the decision is final, subject 2727
to appeal under section 5717.02 of the Revised Code. 2728

(D) The tax commissioner shall certify to the director of 2729
budget and management and treasurer of state for payment from 2730
the tax refund fund created by section 5703.052 of the Revised 2731
Code, the amount of the refund to be refunded under division (B) 2732
or (C) of this section. The commissioner also shall certify to 2733
the director and treasurer of state for payment from the general 2734
revenue fund the amount of compensation to be paid under 2735
division (B) or (C) of this section. 2736

Sec. 5703.77. (A) As used in this section: 2737

(1) "Taxpayer" means a person subject to or previously
subject to a tax or fee, a person that remits a tax or fee, or a
person required to or previously required to withhold or collect
and remit a tax or fee on behalf of another person.

(2) "Tax or fee" means a tax or fee administered by the
tax commissioner.

(3) "Credit account balance" means the amount that a
taxpayer remits to the state in excess of the amount required to
be remitted, after accounting for factors applicable to the
taxpayer such as accelerated payments, estimated payments, tax
credits, and tax credit balances that may be carried forward.

(4) "Tax debt" means an unpaid tax or fee or any unpaid
penalty, interest, or additional charge on such a tax or fee due
the state.

(B) As soon as practicable, but not later than sixty days
before the expiration of the period of time during which a
taxpayer may file a refund application for a tax or fee, the tax
commissioner shall review the taxpayer's accounts for the tax or
fee and notify the taxpayer of any credit account balance for
which the commissioner is required to issue a refund if the
taxpayer were to file a refund application for that balance,
regardless of whether the taxpayer files a refund application or
amended return with respect to that tax or fee. The notice shall
be made using contact information for the taxpayer on file with
the commissioner.

(C) Notwithstanding sections 128.47, 718.91, 3734.905,
4307.05, 5726.30, 5727.28, 5727.42, 5727.91, 5728.061, 5735.122,
5736.08, 5739.07, 5739.104, 5741.10, 5743.05, 5743.53, 5747.11,
5749.08, 5751.08, 5753.06, 5755.07, and any other section of the

Revised Code governing refunds, the commissioner may apply the amount of any credit account balance for which the commissioner is required to issue a refund if the taxpayer were to file a refund application for that balance as a credit against the taxpayer's liability for the tax or fee in the taxpayer's next reporting period for that tax or fee or issue a refund of that credit account balance to the taxpayer, subject to division (D) of this section.

(D) Before issuing a refund to a taxpayer under division (C) of this section, the tax commissioner shall withhold from that refund the amount of any of the taxpayer's tax debt certified to the attorney general under section 131.02 of the Revised Code and the amount of the taxpayer's liability, if any, for a tax debt. The commissioner shall apply any amount withheld first in satisfaction of the amount of the taxpayer's certified tax debt and then in satisfaction of the taxpayer's liability. If the credit account balance originates from the tax administered under sections 718.80 to 718.95 of the Revised Code, it may be applied only against the taxpayer's certified tax debt or tax liability due under those sections.

(E) The tax commissioner may adopt rules to administer this section.

Sec. 5713.30. As used in sections 5713.31 to 5713.37 and 5715.01 of the Revised Code:

(A) "Land devoted exclusively to agricultural use" means:

(1) Tracts, lots, or parcels of land totaling not less than ten acres to which, during the three calendar years prior to the year in which application is filed under section 5713.31 of the Revised Code, and through the last day of May of such

year, one or more of the following apply: 2796

(a) The tracts, lots, or parcels of land were devoted 2797
exclusively to commercial animal or poultry husbandry, 2798
aquaculture, algaculture meaning the farming of algae, 2799
apiculture, the cultivation of hemp by a person issued a hemp 2800
cultivation license under section 928.02 of the Revised Code, 2801
the production for a commercial purpose of timber, field crops, 2802
tobacco, fruits, vegetables, nursery stock, ornamental trees, 2803
sod, or flowers, or the growth of timber for a noncommercial 2804
purpose, if the land on which the timber is grown is contiguous 2805
to or part of a parcel of land under common ownership that is 2806
otherwise devoted exclusively to agricultural use. 2807

(b) The tracts, lots, or parcels of land were devoted 2808
exclusively to biodiesel production, biomass energy production, 2809
electric or heat energy production, or biologically derived 2810
methane gas production if the land on which the production 2811
facility is located is contiguous to or part of a parcel of land 2812
under common ownership or leasehold that is otherwise devoted 2813
exclusively to agricultural use, provided that (i) at least 2814
fifty per cent of the feedstock used in the production is 2815
agricultural feedstock, (ii) at least twenty per cent of the 2816
agricultural feedstock used in the production is derived from 2817
parcels of land under common ownership or leasehold, and (iii) 2818
none of the feedstock used in the production consists of human 2819
waste. As used in this division, "agricultural feedstock" means 2820
manure and food waste, and "human waste" includes sludge as 2821
defined in section 6111.01 of the Revised Code. 2822

(c) The tracts, lots, or parcels of land were devoted to 2823
and qualified for payments or other compensation under a land 2824
retirement or conservation program under an agreement with an 2825

agency of the federal government. 2826

(2) Tracts, lots, or parcels of land totaling less than 2827
ten acres that, during the three calendar years prior to the 2828
year in which application is filed under section 5713.31 of the 2829
Revised Code and through the last day of May of such year, were 2830
devoted exclusively to commercial animal or poultry husbandry, 2831
aquaculture, algaculture meaning the farming of algae, 2832
apiculture, the cultivation of hemp by a person issued a hemp 2833
cultivation license under section 928.02 of the Revised Code, 2834
the production for a commercial purpose of field crops, tobacco, 2835
fruits, vegetables, timber, nursery stock, ornamental trees, 2836
sod, or flowers where such activities produced an average yearly 2837
gross income of at least twenty-five hundred dollars during such 2838
three-year period or where there is evidence of an anticipated 2839
gross income of such amount from such activities during the tax 2840
year in which application is made, or were devoted to and 2841
qualified for payments or other compensation under a land 2842
retirement or conservation program under an agreement with an 2843
agency of the federal government; 2844

(3) Tracts, lots, or parcels of land, or portions thereof 2845
that, during the previous three consecutive calendar years have 2846
been designated as land devoted exclusively to agricultural use, 2847
but such land has been lying idle or fallow for up to one year 2848
and no action has occurred to such land that is either 2849
inconsistent with the return of it to agricultural production or 2850
converts the land devoted exclusively to agricultural use as 2851
defined in this section. Such land shall remain designated as 2852
land devoted exclusively to agricultural use provided that 2853
beyond one year, but less than three years, the landowner proves 2854
good cause as determined by the board of revision. 2855

(4) Tracts, lots, or parcels of land, or portions thereof 2856
that, during the previous three consecutive calendar years have 2857
been designated as land devoted exclusively to agricultural use, 2858
but such land has been lying idle or fallow because of dredged 2859
material being stored or deposited on such land pursuant to a 2860
contract between the land's owner and the department of natural 2861
resources or the United States army corps of engineers and no 2862
action has occurred to the land that is either inconsistent with 2863
the return of it to agricultural production or converts the land 2864
devoted exclusively to agricultural use. Such land shall remain 2865
designated as land devoted exclusively to agricultural use until 2866
the last year in which dredged material is stored or deposited 2867
on the land pursuant to such a contract, but not to exceed five 2868
years. 2869

"Land devoted exclusively to agricultural use" includes 2870
tracts, lots, or parcels of land or portions thereof that are 2871
used for conservation practices, provided that the tracts, lots, 2872
or parcels of land or portions thereof comprise twenty-five per 2873
cent or less of the total of the tracts, lots, or parcels of 2874
land that satisfy the criteria established in division (A) (1), 2875
(2), (3), or (4) of this section together with the tracts, lots, 2876
or parcels of land or portions thereof that are used for 2877
conservation practices. 2878

Notwithstanding any other provision of law to the 2879
contrary, the existence of agritourism on a tract, lot, or 2880
parcel of land that otherwise meets the definition of "land 2881
devoted exclusively to agricultural use" as defined in this 2882
division does not disqualify that tract, lot, or parcel from 2883
valuation under sections 5713.30 to 5713.37 and 5715.01 of the 2884
Revised Code. 2885

A tract, lot, or parcel of land taxed under sections 2886
5713.22 to 5713.26 of the Revised Code is not land devoted 2887
exclusively to agricultural use. 2888

A tract, lot, parcel, or portion thereof on which medical 2889
marijuana, as defined by section 3796.01 of the Revised Code, or 2890
adult use cannabis, as defined in section 3780.01 of the Revised 2891
Code, is cultivated or processed is not land devoted exclusively 2892
to agricultural use. 2893

(B) "Conversion of land devoted exclusively to 2894
agricultural use" means any of the following: 2895

(1) The failure of the owner of land devoted exclusively 2896
to agricultural use during the next preceding calendar year to 2897
file a renewal application under section 5713.31 of the Revised 2898
Code without good cause as determined by the board of revision; 2899

(2) The failure of the new owner of such land to file an 2900
initial application under that section without good cause as 2901
determined by the board of revision; 2902

(3) The failure of such land or portion thereof to qualify 2903
as land devoted exclusively to agricultural use for the current 2904
calendar year as requested by an application filed under such 2905
section; 2906

(4) The failure of the owner of the land described in 2907
division (A) (3) or (4) of this section to act on such land in a 2908
manner that is consistent with the return of the land to 2909
agricultural production after three years. 2910

The construction or installation of an energy facility, as 2911
defined in section 5727.01 of the Revised Code, on a portion of 2912
a tract, lot, or parcel of land devoted exclusively to 2913
agricultural use shall not cause the remaining portion of the 2914

tract, lot, or parcel to be regarded as a conversion of land 2915
devoted exclusively to agricultural use if the remaining portion 2916
of the tract, lot, or parcel continues to be devoted exclusively 2917
to agricultural use. 2918

(C) "Tax savings" means the difference between the dollar 2919
amount of real property taxes levied in any year on land valued 2920
and assessed in accordance with its current agricultural use 2921
value and the dollar amount of real property taxes that would 2922
have been levied upon such land if it had been valued and 2923
assessed for such year in accordance with Section 2 of Article 2924
XII, Ohio Constitution. 2925

(D) "Owner" includes, but is not limited to, any person 2926
owning a fee simple, fee tail, or life estate or a buyer on a 2927
land installment contract. 2928

(E) "Conservation practices" are practices used to abate 2929
soil erosion as required in the management of the farming 2930
operation, and include, but are not limited to, the 2931
installation, construction, development, planting, or use of 2932
grass waterways, terraces, diversions, filter strips, field 2933
borders, windbreaks, riparian buffers, wetlands, ponds, and 2934
cover crops for that purpose. 2935

(F) "Wetlands" has the same meaning as in section 6111.02 2936
of the Revised Code. 2937

(G) "Biodiesel" means a mono-alkyl ester combustible 2938
liquid fuel that is derived from vegetable oils or animal fats 2939
or any combination of those reagents and that meets the American 2940
society for testing and materials specification D6751-03a for 2941
biodiesel fuel (B100) blend stock distillate fuels. 2942

(H) "Biologically derived methane gas" means gas from the 2943

anaerobic digestion of organic materials, including animal waste 2944
and agricultural crops and residues. 2945

(I) "Biomass energy" means energy that is produced from 2946
organic material derived from plants or animals and available on 2947
a renewable basis, including, but not limited to, agricultural 2948
crops, tree crops, crop by-products, and residues. 2949

(J) "Electric or heat energy" means electric or heat 2950
energy generated from manure, cornstalks, soybean waste, or 2951
other agricultural feedstocks. 2952

(K) "Dredged material" means material that is excavated or 2953
dredged from waters of this state. "Dredged material" does not 2954
include material resulting from normal farming, silviculture, 2955
and ranching activities, such as plowing, cultivating, seeding, 2956
and harvesting, for production of food, fiber, and forest 2957
products. 2958

(L) "Agritourism" has the same meaning as in section 2959
901.80 of the Revised Code. 2960

Sec. 5755.01. As used in this chapter: 2961

(A) "Adult use cannabis receipts" means the total amount 2962
received by an adult use cultivator, without deduction for the 2963
cost of goods sold, taxes paid, or other expenses incurred, from 2964
the sale or other disposition of adult use cannabis to any other 2965
person as authorized under Chapter 3780. of the Revised Code. 2966

(B) "Calendar quarter" means a three-month period ending 2967
on the thirty-first day of March, the thirtieth day of June, the 2968
thirtieth day of September, or the thirty-first day of December. 2969

(C) "Tax period" means the calendar quarter on the basis 2970
of which a taxpayer is required to pay the tax imposed under 2971

<u>this chapter.</u>	2972
<u>(D) "Agent" and "received" have the same meanings as in section 5751.01 of the Revised Code.</u>	2973 2974
<u>(E) "Adult use cannabis" has the same meaning as in section 3780.01 of the Revised Code.</u>	2975 2976
<u>(F) "Sale" includes exchange, barter, gift, offer for sale, and distribution, and includes transactions in interstate or foreign commerce.</u>	2977 2978 2979
<u>(G) "Taxpayer" means any person liable for the tax imposed by this chapter.</u>	2980 2981
<u>(H) "Adult use cultivator" means a level I adult use cultivator, a level II adult use cultivator, or a level III adult use cultivator, as those terms are defined in section 3780.01 of the Revised Code.</u>	2982 2983 2984 2985
<u>Sec. 5755.02. (A) For the purpose of funding the county jail construction and renovation, law enforcement training, county sheriffs in which certain marijuana facilities are located, and victim assistance programs, the following tax is hereby levied:</u>	2986 2987 2988 2989 2990
<u>On each adult use cultivator, an excise tax of ten per cent of an adult use cultivator's adult use cannabis receipts for the tax period.</u>	2991 2992 2993
<u>(B) The tax imposed by this section is in addition to any other taxes or fees imposed under the Revised Code. The tax is part of the price for purposes of sales and use taxes levied under Chapters 5739. and 5741. of the Revised Code.</u>	2994 2995 2996 2997
<u>Sec. 5755.03. (A) Not later than thirty days after first receiving adult use cannabis receipts, an adult use cultivator</u>	2998 2999

shall register with the tax commissioner by submitting all of 3000
the following: 3001

(1) A copy of the license or licenses and certificate or 3002
certificates, as applicable, issued to the registrant under 3003
Chapter 3780. of the Revised Code; 3004

(2) The registrant's federal employer identification 3005
number or social security number or equivalent, as applicable; 3006

(3) All other information that the commissioner requires 3007
to administer and enforce this chapter. 3008

(B) If an adult use cultivator that is required to 3009
register with the commissioner does not do so within the time 3010
prescribed by division (A) of this section, an additional fee is 3011
imposed in the amount of one hundred dollars per month or part 3012
thereof that the fee is outstanding, not to exceed one thousand 3013
dollars. The commissioner may abate the additional fee for good 3014
cause. The fee may be assessed in the same manner as the tax 3015
imposed under this chapter. 3016

(C) Proceeds from the fees imposed under division (B) of 3017
this section shall be credited to the adult use cannabis 3018
receipts fund created in section 5755.13 of the Revised Code. 3019

(D) An adult use cultivator that is registered with the 3020
commissioner under division (A) of this section shall notify the 3021
commissioner if any of the following occur with respect to a 3022
license or certificate issued to the registrant under Chapter 3023
3780. of the Revised Code: 3024

(1) The license or certificate expires or is revoked; 3025

(2) A change to the activities in which the taxpayer is 3026
permitted to engage; 3027

(3) A change in the locations or facilities in which the taxpayer is permitted to engage in such activities. 3028
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Sec. 5755.04. Not later than the tenth day of the second month after the end of each calendar quarter, every taxpayer shall file with the tax commissioner a return for the preceding calendar quarter showing any information the commissioner finds necessary for the proper administration of this chapter, together with remittance of the tax due. 3030
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Sec. 5755.05. (A) Any taxpayer that fails to file a return or pay the full amount of the tax due within the period prescribed under section 5755.04 of the Revised Code shall pay a penalty in an amount not exceeding the greater of fifty dollars or ten per cent of the tax required to be paid for the tax period. 3036
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(B)(1) If any additional tax is found to be due, the tax commissioner may impose an additional penalty of up to fifteen per cent of the additional tax found to be due. 3042
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(2) Any delinquent payments made after a taxpayer is notified of an audit or a tax discrepancy by the commissioner are subject to the penalty imposed by division (B)(1) of this section. If an assessment is issued under section 5755.08 of the Revised Code in connection with such delinquent payments, the payments shall be credited to the assessment. 3045
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(C) If the commissioner notifies a taxpayer required to register under section 5755.03 of the Revised Code of such requirement and of the requirement to remit the tax due under this chapter, and the taxpayer fails to so register and remit the tax within sixty days after the notice, the commissioner may impose an additional penalty of up to thirty-five per cent of 3051
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the tax due. The penalty imposed under this division is in 3057
addition to any other penalties imposed under this section. 3058

(D) The commissioner may collect any penalty or interest 3059
imposed by this section in the same manner as the tax imposed 3060
under this chapter. Penalties and interest so collected shall be 3061
considered as revenue arising from the tax imposed under this 3062
chapter. 3063

(E) The commissioner may abate all or a portion of any 3064
penalties imposed under this section and may adopt rules 3065
governing such abatements. 3066

(F) If any tax due is not timely paid within the period 3067
prescribed under section 5755.04 of the Revised Code, the 3068
taxpayer shall pay interest, calculated at the rate per annum 3069
prescribed by section 5703.47 of the Revised Code, from the date 3070
the tax payment was due to the date of payment or to the date an 3071
assessment was issued, whichever occurs first. 3072

(G) The commissioner may impose a penalty of up to ten per 3073
cent for any additional tax that is due from a taxpayer that 3074
reports incorrect information. 3075

Sec. 5755.06. (A) Any taxpayer required to file returns 3076
under section 5755.04 of the Revised Code shall remit each tax 3077
payment, and, if required by the tax commissioner, file the tax 3078
return or the annual report, electronically. The commissioner 3079
may require taxpayers to use the Ohio business gateway as 3080
defined in section 718.01 of the Revised Code to file returns 3081
and remit the taxes, or may provide another means for taxpayers 3082
to file and remit the taxes electronically. 3083

(B) A taxpayer required to remit taxes or file returns 3084
electronically under division (A) of this section may apply to 3085

the commissioner, on a form prescribed by the commissioner, to 3086
be excused from that requirement. The commissioner may excuse a 3087
taxpayer from the requirements of this section for good cause. 3088

(C)(1) If a taxpayer required to remit tax or file a 3089
return electronically under division (A) of this section fails 3090
to do so, the commissioner may impose a penalty not to exceed 3091
the following: 3092

(a) For either of the first two tax periods the taxpayer 3093
so fails, the greater of twenty-five dollars or five per cent of 3094
the amount of the payment that was required to be remitted; 3095

(b) For the third and any subsequent tax periods the 3096
taxpayer so fails, the greater of fifty dollars or ten per cent 3097
of the amount of the payment that was required to be remitted. 3098

(2) The penalty imposed under division (C)(1) of this 3099
section is in addition to any other penalty imposed under this 3100
chapter and shall be considered as revenue arising from the tax 3101
imposed under this chapter. A penalty may be collected by 3102
assessment in the manner prescribed by section 5755.08 of the 3103
Revised Code. The commissioner may abate all or a portion of 3104
such a penalty. 3105

(D) The commissioner may adopt rules necessary to 3106
administer this section. 3107

Sec. 5755.07. (A) An application for refund to the 3108
taxpayer of any amount imposed under this chapter that is 3109
overpaid, paid illegally or erroneously, or paid on any illegal 3110
or erroneous assessment shall be filed by the taxpayer with the 3111
tax commissioner, on a form prescribed by the commissioner, 3112
within four years after the date of the illegal or erroneous 3113
payment of the amount, or within any additional period allowed 3114

under division (F) of section 5755.08 of the Revised Code. The 3115
applicant shall provide the amount of the requested refund along 3116
with the claimed reasons for, and documentation to support, the 3117
issuance of a refund. 3118

(B) On the filing of the refund application, the 3119
commissioner shall determine the amount of refund to which the 3120
applicant is entitled. If the amount is not less than that 3121
claimed, the commissioner shall certify the amount to the 3122
director of budget and management and treasurer of state for 3123
payment from the tax refund fund created under section 5703.052 3124
of the Revised Code. If the amount is less than that claimed, 3125
the commissioner shall proceed in accordance with section 3126
5703.70 of the Revised Code. 3127

(C) Interest on a refund applied for under this section, 3128
computed at the rate provided for in section 5703.47 of the 3129
Revised Code, shall be allowed from the later of the date the 3130
tax was paid or when the tax payment was due. 3131

(D) Except as provided in section 5755.071 of the Revised 3132
Code, the commissioner may, with the consent of the taxpayer, 3133
provide for the crediting, against tax due for any tax period, 3134
of the amount of any refund due to the taxpayer under this 3135
section for a preceding tax period. 3136

Sec. 5755.071. As used in this section, "debt to this 3137
state" means unpaid taxes due the state, unpaid workers' 3138
compensation premiums due under section 4123.35 of the Revised 3139
Code, unpaid unemployment compensation contributions due under 3140
section 4141.25 of the Revised Code, unpaid unemployment 3141
compensation payment in lieu of contribution under section 3142
4141.241 of the Revised Code, unpaid fees payable to the state 3143
or to the clerk of courts pursuant to section 4505.06 of the 3144

Revised Code, incorrect payments for medicaid services under the 3145
medicaid program, or any unpaid charge, penalty, or interest 3146
arising from any of the foregoing. 3147

If a taxpayer entitled to a refund under section 5755.07 3148
of the Revised Code owes any debt to this state, the amount 3149
refundable may be applied in satisfaction of the debt. If the 3150
amount refundable is less than the amount of the debt, it may be 3151
applied in partial satisfaction of the debt. If the amount 3152
refundable is greater than the amount of the debt, the amount 3153
remaining after satisfaction of the debt shall be refunded. This 3154
section applies only to debts that have become final. For the 3155
purposes of this section, a debt becomes final when, under the 3156
applicable law, any time provided for petition for reassessment, 3157
request for reconsideration, or other appeal of the legality or 3158
validity of the amount giving rise to the debt expires without 3159
an appeal having been filed in the manner provided by law. 3160

Sec. 5755.08. (A) The tax commissioner may make an 3161
assessment, based on any information in the commissioner's 3162
possession, against any person that fails to file a return or 3163
pay tax as required under section 5755.04 of the Revised Code. 3164
The commissioner shall give the person assessed written notice 3165
of the assessment as provided in section 5703.37 of the Revised 3166
Code. With the notice, the commissioner shall provide 3167
instructions on the manner in which to petition for reassessment 3168
and request a hearing with respect to the petition. 3169

(B) Unless the person assessed, within sixty days after 3170
service of the notice of assessment, files with the 3171
commissioner, either personally or by certified mail, a written 3172
petition signed by the person or the person's authorized agent 3173
having knowledge of the facts, the assessment becomes final, and 3174

the amount of the assessment is due and payable from the person 3175
assessed to the treasurer of state. The petition shall indicate 3176
the objections of the person assessed, but additional objections 3177
may be raised in writing if received by the commissioner before 3178
the date shown on the final determination. 3179

If a petition for reassessment has been properly filed, 3180
the commissioner shall proceed under section 5703.60 of the 3181
Revised Code. 3182

(C) (1) After an assessment becomes final, if any portion 3183
of the assessment, including accrued interest, remains unpaid, a 3184
certified copy of the commissioner's entry making the assessment 3185
final may be filed in the office of the clerk of the court of 3186
common pleas in the county in which the person resides or has 3187
its principal place of business in this state, or in the office 3188
of the clerk of the court of common pleas of Franklin county. 3189

(2) Immediately upon the filing of the entry, the clerk 3190
shall enter judgment for the state against the person assessed 3191
in the amount shown on the entry. The judgment may be filed by 3192
the clerk in a loose-leaf book entitled "special judgments for 3193
the adult use cannabis receipts tax" and shall have the same 3194
effect as other judgments. Execution shall issue upon the 3195
judgment at the request of the commissioner, and all laws 3196
applicable to sales on execution shall apply to sales made under 3197
the judgment. 3198

(3) If the assessment is not paid in its entirety within 3199
sixty days after the day the assessment was issued, the portion 3200
of the assessment consisting of tax due shall bear interest at 3201
the rate per annum prescribed by section 5703.47 of the Revised 3202
Code from the day the commissioner issues the assessment until 3203
it is paid or until it is certified to the attorney general for 3204

collection under section 131.02 of the Revised Code, whichever 3205
comes first. If the unpaid portion of the assessment is 3206
certified to the attorney general for collection, the entire 3207
unpaid portion of the assessment shall bear interest at the rate 3208
per annum prescribed by section 5703.47 of the Revised Code from 3209
the date of certification until the date it is paid in its 3210
entirety. Interest shall be paid in the same manner as the tax 3211
imposed by this chapter and may be collected by the issuance of 3212
an assessment under this section. 3213

(D) If the commissioner believes that collection of the 3214
tax imposed by this chapter will be jeopardized unless 3215
proceedings to collect or secure collection of the tax is 3216
instituted without delay, the commissioner may issue a jeopardy 3217
assessment against the person liable for the tax. Immediately 3218
upon the issuance of the jeopardy assessment, the commissioner 3219
shall file an entry with the clerk of the court of common pleas 3220
in the manner prescribed by division (C) of this section. Notice 3221
of the jeopardy assessment shall be served on the person 3222
assessed or the person's authorized agent in the manner provided 3223
in section 5703.37 of the Revised Code within five days of the 3224
filing of the entry with the clerk. The total amount assessed is 3225
immediately due and payable unless the person assessed files a 3226
petition for reassessment in accordance with division (B) of 3227
this section and provides security in a form satisfactory to the 3228
commissioner and in an amount sufficient to satisfy the unpaid 3229
balance of the assessment. Full or partial payment of the 3230
assessment does not prejudice the commissioner's consideration 3231
of the petition for reassessment. 3232

(E) The commissioner shall immediately forward to the 3233
treasurer of state all amounts the commissioner receives under 3234
this section, and such amounts shall be considered as revenue 3235

arising from the tax imposed under this chapter. 3236

(F) Except as otherwise provided in this division, no 3237
assessment shall be made or issued against a taxpayer for the 3238
tax imposed under this chapter more than four years after the 3239
due date for the filing of the return for the tax period for 3240
which the tax was reported, or more than four years after the 3241
return for the tax period was filed, whichever is later. The 3242
time limit may be extended if both the taxpayer and the 3243
commissioner consent in writing to the extension or enter into 3244
an agreement waiving or extending the time limit. Any such 3245
extension shall extend the four-year time limit in division (A) 3246
of section 5755.07 of the Revised Code for the same period of 3247
time. Nothing in this division bars an assessment against a 3248
taxpayer that fails to file a return required under section 3249
5755.04 of the Revised Code or that files a fraudulent return. 3250

(G) If the commissioner possesses information that 3251
indicates that the amount of tax a taxpayer is required to pay 3252
under division (A) of section 5755.02 of the Revised Code 3253
exceeds the amount the taxpayer paid, the commissioner may audit 3254
a sample of the taxpayer's adult use cannabis receipts over a 3255
representative period of time to ascertain the amount of tax 3256
due, and may issue an assessment based on the audit. The 3257
commissioner shall make a good faith effort to reach agreement 3258
with the taxpayer in selecting a representative sample. The 3259
commissioner may apply a sampling method only if the 3260
commissioner has prescribed the method by rule. 3261

(H) If the whereabouts of a person subject to this chapter 3262
is not known to the tax commissioner, the commissioner shall 3263
follow the procedures under section 5703.37 of the Revised Code. 3264

Sec. 5755.09. If any person liable for the tax imposed 3265

under this chapter sells the trade or business, disposes in any 3266
manner other than in the regular course of business at least 3267
seventy-five per cent of assets of the trade or business, or 3268
quits the trade or business, any tax owed by such person shall 3269
become due and payable immediately, and the person shall pay the 3270
tax due under this chapter, including any applicable penalties 3271
and interest, within forty-five days after the date of selling 3272
or quitting the trade or business. The person's successor shall 3273
withhold a sufficient amount of the purchase money to cover the 3274
amount due and unpaid until the former owner produces a receipt 3275
from the tax commissioner showing that the amounts are paid or a 3276
certificate indicating that no tax is due. If a purchaser fails 3277
to withhold purchase money, that person is personally liable, up 3278
to the purchase money amount, for such amounts that are unpaid 3279
during the operation of the business by the former owner. 3280

The commissioner may adopt rules regarding the issuance of 3281
certificates under this section, including the waiver of the 3282
need for a certificate if certain criteria are met. 3283

Sec. 5755.10. If any person subject to this chapter fails 3284
to report or pay the tax as required under section 5755.04 of 3285
the Revised Code, or fails to pay any penalty imposed under this 3286
chapter within ninety days after the time prescribed for payment 3287
of the penalty, the attorney general, on the request of the tax 3288
commissioner, shall commence an action in quo warranto in the 3289
court of appeals of the county in which the person resides or 3290
has its principal place of business to forfeit and annul the 3291
person's licenses or certificates issued under Chapter 3780. of 3292
the Revised Code. If the court finds that the person is in 3293
default for the amount claimed, it shall render judgment 3294
revoking the person's registration and shall otherwise proceed 3295
as provided in Chapter 2733. of the Revised Code. 3296

Sec. 5755.11. (A) The tax commissioner may prescribe 3297
requirements for the keeping of records and other pertinent 3298
documents, the filing of copies of federal income tax returns 3299
and determinations, and computations reconciling federal income 3300
tax returns with the returns and reports required by section 3301
5755.04 of the Revised Code. The commissioner may require any 3302
person, by rule or notice served on that person, to keep those 3303
records that the commissioner considers necessary to show 3304
whether, and the extent to which, a person is subject to this 3305
chapter. 3306

(B) Each taxpayer shall maintain complete and accurate 3307
records of all sales and other dispositions of adult use 3308
cannabis, and shall procure and retain all invoices, bills of 3309
lading, and other documents relating to the sales and other 3310
dispositions of adult use cannabis. No person shall make a false 3311
entry upon any invoice or record upon which an entry is required 3312
by this section and no person shall present any false entry for 3313
the inspection of the commissioner with the intent to evade the 3314
tax levied under this chapter. 3315

(C) The records described in divisions (A) and (B) of this 3316
section and other documents shall be open during business hours 3317
to the inspection of the commissioner, and shall be preserved 3318
for a period of four years, unless the commissioner, in writing, 3319
consents to their destruction within that period, or by order 3320
requires that they be kept for a longer period. If such records 3321
are normally kept by the person electronically, the person shall 3322
provide such records to the commissioner electronically at the 3323
commissioner's request. 3324

(D) Any information acquired by the commissioner under 3325
this chapter is confidential as provided for in section 5703.21 3326

of the Revised Code, except that the commissioner shall make 3327
public an electronic list of all actively registered persons 3328
required to remit the tax under this chapter, including legal 3329
names, trade names, addresses, and account numbers. In addition, 3330
the list shall include all persons that canceled their 3331
registration at any time during the preceding four calendar 3332
years, including the effective date of the cancellation. 3333

Sec. 5755.12. (A) No person shall prepare for shipment, 3334
ship, transport, deliver, prepare for distribution, or 3335
distribute adult use cannabis, or otherwise engage or 3336
participate in the business of distributing adult use cannabis, 3337
with the intent to avoid payment of the tax levied by this 3338
chapter. 3339

(B) The tax commissioner or an agent of the commissioner 3340
may enter and inspect the facilities and records of a person 3341
selling adult use cannabis. Such entrance and inspection 3342
requires a properly issued search warrant if conducted outside 3343
the normal business hours of the person, but does not require a 3344
search warrant if conducted during the normal business hours of 3345
the person. No person shall prevent or hinder the commissioner 3346
or an agent of the commissioner from carrying out the authority 3347
granted under this division. 3348

(C) Whenever the commissioner discovers adult use 3349
cannabis, the receipts from which are subject to the tax levied 3350
by this chapter upon which the tax has not been paid or the 3351
commissioner has reason to believe the tax is being avoided, the 3352
commissioner may seize and take possession of the cannabis, 3353
which, upon seizure, shall be forfeited to the state. Within a 3354
reasonable time after seizure, the commissioner may sell the 3355
forfeited cannabis. From the proceeds of this sale, the 3356

commissioner shall pay the costs incurred in the seizure and 3357
sale, and any proceeds remaining after the sale shall be 3358
considered as revenue arising from the tax. The seizure and sale 3359
shall not relieve any person from the fine or imprisonment 3360
provided for a violation of this chapter. The commissioner shall 3361
make the sale where it is most convenient and economical, but 3362
may order the destruction of forfeited cannabis if the quantity 3363
or quality is not sufficient to warrant its sale. 3364

Sec. 5755.13. (A) As used in this section, "cultivation or 3365
processing facility" means either a cultivation facility, as 3366
defined in section 3780.01 of the Revised Code, or the physical 3367
location approved for operation under a license issued pursuant 3368
to section 3780.14 of the Revised Code. 3369

(B) The following funds are created in the state treasury: 3370

(1) The adult use cannabis receipts fund; 3371

(2) The adult use cannabis local jail fund, which the 3372
director of rehabilitation and correction shall use to provide 3373
grants to support the construction and renovation of county 3374
jails pursuant to section 5120.81 of the Revised Code; 3375

(3) The adult use cannabis county sheriff fund, which the 3376
director of budget and management shall distribute quarterly to 3377
counties that include at least one cultivation or processing 3378
facility, allocated in proportion to the population of each 3379
county that includes at least one cultivation or processing 3380
facility during the preceding tax period. Money received by a 3381
county from this fund shall be used exclusively by the county 3382
sheriff for any lawful expense of the sheriff. 3383

(4) The adult use cannabis law enforcement training fund, 3384
which the attorney general shall use to support the training of 3385

peace officers and troopers that is required under sections 3386
109.802 and 109.803 of the Revised Code; 3387

(5) The adult use cannabis crime victims assistance fund, 3388
which shall be used by the attorney general to provide financial 3389
assistance to victim assistance programs that operate in the 3390
state pursuant to section 109.92 of the Revised Code. 3391

(C) All amounts collected from the tax levied under this 3392
chapter shall be deposited into the adult use cannabis receipts 3393
fund. Investment earnings of adult use cannabis receipts fund 3394
shall be credited to that fund. 3395

From the marijuana receipts fund, the director of budget 3396
and management shall transfer as needed to the tax refund fund 3397
amounts equal to the refunds certified by the tax commissioner 3398
under section 5755.07 of the Revised Code. 3399

(D) After making any transfers required under division (C) 3400
of this section, the director of budget and management shall 3401
transfer amounts remaining in the marijuana receipts fund as 3402
follows: 3403

(1) Thirty-six per cent to the adult use cannabis local 3404
jail fund; 3405

(2) Thirty-six per cent to the adult use cannabis county 3406
sheriff fund; 3407

(3) Twenty-three per cent to the adult use cannabis law 3408
enforcement training fund; 3409

(4) Five per cent to the adult use cannabis crime victims 3410
assistance fund. 3411

Sec. 5755.99. (A) Whoever knowingly files a fraudulent 3412
refund claim under section 5755.07 of the Revised Code shall be 3413

fined the greater of one thousand dollars or the amount of the 3414
fraudulent refund requested, or imprisoned not more than sixty 3415
days, or both. 3416

(B) Except as otherwise provided in this section, whoever 3417
knowingly violates any section of this chapter or any rule 3418
adopted by the tax commissioner under this chapter shall be 3419
fined not more than five hundred dollars, or imprisoned not more 3420
than thirty days, or both. 3421

(C) The penalties provided in this section are in addition 3422
to any penalties imposed by the tax commissioner under this 3423
chapter. 3424

Section 2. That existing sections 131.02, 715.013, 3425
3780.01, 3780.03, 3780.04, 3780.05, 3780.06, 3780.07, 3780.08, 3426
3780.09, 3780.10, 3780.11, 3780.17, 3780.19, 3780.20, 3780.21, 3427
3780.22, 3780.23, 3780.25, 3780.26, 3780.28, 3780.29, 3780.30, 3428
3780.31, 3780.32, 3780.33, 3780.34, 3780.35, 3780.36, 3796.02, 3429
5119.10, 5502.13, 5703.052, 5703.053, 5703.19, 5703.263, 3430
5703.50, 5703.70, 5703.77, and 5713.30 of the Revised Code are 3431
hereby repealed. 3432

Section 3. That section 3780.27 of the Revised Code is 3433
hereby repealed. 3434

Section 4. GENERAL REVENUE FUND TRANSFER TO ADULT USE 3435
CANNABIS LAW ENFORCEMENT TRAINING FUND 3436

On June 1, 2024, or as soon as possible thereafter, the 3437
Attorney General shall certify the anticipated amount of the 3438
unexpended, unencumbered balance of appropriation item 055509, 3439
Law Enforcement Training remaining for fiscal year 2024 to the 3440
Director of Budget and Management. The Director of Budget and 3441
Management shall transfer cash in that amount from the General 3442

Revenue Fund to the Adult Use Cannabis Law Enforcement Training	3443
Fund created in section 5755.13 of the Revised Code.	3444