

As Introduced

135th General Assembly

Regular Session

2023-2024

H. B. No. 53

Representatives Schmidt, Miller, A.

**Cosponsors: Representatives Blackshear, Brennan, Brent, Brown, Forhan, Grim,
Miller, J., Loychik, McNally, Pavliga, Russo, Thomas, C., Troy, Upchurch,
Weinstein**

A BILL

To amend sections 5725.98, 5726.98, 5729.98, 1
5747.98, and 5751.98 and to enact sections 2
5725.38, 5726.60, 5727.242, 5727.301, 5729.21, 3
5736.51, 5747.85, and 5751.55 of the Revised 4
Code to authorize refundable tax credits for 5
hiring certain veterans, service members, and 6
their spouses. 7

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

Section 1. That sections 5725.98, 5726.98, 5729.98, 8
5747.98, and 5751.98 be amended and sections 5725.38, 5726.60, 9
5727.242, 5727.301, 5729.21, 5736.51, 5747.85, and 5751.55 of 10
the Revised Code be enacted to read as follows: 11

Sec. 5725.38. (A) As used in this section, "tax credit 12
certificate" has the same meaning as in section 5751.55 of the 13
Revised Code. 14

(B) A domestic insurance company issued a tax credit 15
certificate authorizing the company to claim a credit against 16

the tax levied under section 5725.18 of the Revised Code may 17
claim a credit against that tax equal to the amount stated in 18
the certificate. The credit shall be claimed for the calendar 19
year preceding the year the certificate was issued and in the 20
order required by section 5725.98 of the Revised Code. Any 21
credit amount in excess of the company's tax liability, after 22
allowing for any other credits preceding the credit in that 23
order, shall be refunded to the company. 24

Sec. 5725.98. (A) To provide a uniform procedure for 25
calculating the amount of tax imposed by section 5725.18 of the 26
Revised Code that is due under this chapter, a taxpayer shall 27
claim any credits and offsets against tax liability to which it 28
is entitled in the following order: 29

The credit for an insurance company or insurance company 30
group under section 5729.031 of the Revised Code; 31

The credit for eligible employee training costs under 32
section 5725.31 of the Revised Code; 33

The credit for purchasers of qualified low-income 34
community investments under section 5725.33 of the Revised Code; 35

The nonrefundable job retention credit under division (B) 36
of section 122.171 of the Revised Code; 37

The nonrefundable credit for investments in rural business 38
growth funds under section 122.152 of the Revised Code; 39

The nonrefundable credit for contributing capital to a 40
transformational mixed use development project under section 41
5725.35 of the Revised Code; 42

The offset of assessments by the Ohio life and health 43
insurance guaranty association permitted by section 3956.20 of 44

the Revised Code;	45
The refundable credit for rehabilitating a historic building under section 5725.34 of the Revised Code;	46 47
The refundable credit for Ohio job retention under former division (B) (2) or (3) of section 122.171 of the Revised Code as those divisions existed before September 29, 2015, the effective date of the amendment of this section by H.B. 64 of the 131st general assembly;	48 49 50 51 52
The refundable credit for Ohio job creation under section 5725.32 of the Revised Code;	53 54
The refundable credit under section 5725.19 of the Revised Code for losses on loans made under the Ohio venture capital program under sections 150.01 to 150.10 of the Revised Code;	55 56 57
<u>The refundable credit for hiring certain veterans, service members, and their spouses under section 5725.38 of the Revised Code.</u>	58 59 60
(B) For any credit except the refundable credits enumerated in this section, the amount of the credit for a taxable year shall not exceed the tax due after allowing for any other credit that precedes it in the order required under this section. Any excess amount of a particular credit may be carried forward if authorized under the section creating that credit. Nothing in this chapter shall be construed to allow a taxpayer to claim, directly or indirectly, a credit more than once for a taxable year.	61 62 63 64 65 66 67 68 69
<u>Sec. 5726.60. (A) As used in this section, "tax credit certificate" has the same meaning as in section 5751.55 of the Revised Code.</u>	70 71 72

(B) A taxpayer issued a tax credit certificate authorizing 73
the taxpayer to claim a credit against the tax levied under 74
section 5726.02 of the Revised Code may claim a credit against 75
that tax equal to the amount stated in the certificate. The 76
credit shall be claimed for the taxable year preceding the year 77
in which the certificate is issued and in the order required by 78
section 5726.98 of the Revised Code. Any credit amount in excess 79
of the taxpayer's tax liability, after allowing for any other 80
credits preceding the credit in that order, shall be refunded to 81
the taxpayer. 82

Sec. 5726.98. (A) To provide a uniform procedure for 83
calculating the amount of tax due under section 5726.02 of the 84
Revised Code, a taxpayer shall claim any credits to which the 85
taxpayer is entitled under this chapter in the following order: 86

The nonrefundable job retention credit under division (B) 87
of section 5726.50 of the Revised Code; 88

The nonrefundable credit for purchases of qualified low- 89
income community investments under section 5726.54 of the 90
Revised Code; 91

The nonrefundable credit for qualified research expenses 92
under section 5726.56 of the Revised Code; 93

The nonrefundable credit for qualifying dealer in 94
intangibles taxes under section 5726.57 of the Revised Code; 95

The refundable credit for rehabilitating an historic 96
building under section 5726.52 of the Revised Code; 97

The refundable job retention or job creation credit under 98
division (A) of section 5726.50 of the Revised Code; 99

The refundable credit under section 5726.53 of the Revised 100

Code for losses on loans made under the Ohio venture capital program under sections 150.01 to 150.10 of the Revised Code;	101 102
The refundable motion picture and Broadway theatrical production credit under section 5726.55 of the Revised Code;	103 104
<u>The refundable credit for hiring certain veterans, service members, and their spouses under section 5726.60 of the Revised Code.</u>	105 106 107
(B) For any credit except the refundable credits enumerated in this section, the amount of the credit for a taxable year shall not exceed the tax due after allowing for any other credit that precedes it in the order required under this section. Any excess amount of a particular credit may be carried forward if authorized under the section creating that credit. Nothing in this chapter shall be construed to allow a taxpayer to claim, directly or indirectly, a credit more than once for a taxable year.	108 109 110 111 112 113 114 115 116
<u>Sec. 5727.242. (A) As used in this section:</u>	117
<u>(1) "Tax credit certificate" has the same meaning as in section 5751.55 of the Revised Code.</u>	118 119
<u>(2) "Taxpayer" means any person subject to the tax levied under section 5727.24 of the Revised Code.</u>	120 121
<u>(B) A taxpayer issued a tax credit certificate authorizing the taxpayer to claim a credit against the tax levied under section 5727.24 of the Revised Code may claim a credit against that tax equal to the amount stated in the certificate. The credit shall be claimed on the first return due under section 5727.25 of the Revised Code after the certificate is issued and after the credits authorized in sections 5727.241 and 5727.29 of the Revised Code. Any credit amount in excess of the taxpayer's</u>	122 123 124 125 126 127 128 129

tax liability, after allowing for any other credits preceding 130
the credit in that order, shall be refunded to the taxpayer. 131

Sec. 5727.301. (A) As used in this section: 132

(1) "Tax credit certificate" has the same meaning as in 133
section 5751.55 of the Revised Code. 134

(2) "Taxpayer" means any person subject to the tax levied 135
under section 5727.30 of the Revised Code. 136

(B) A taxpayer issued a tax credit certificate authorizing 137
the taxpayer to claim a credit against the tax levied under 138
section 5727.30 of the Revised Code may claim a credit against 139
that tax equal to the amount stated in the certificate. The 140
credit shall be claimed on the first report due under section 141
5727.31 of the Revised Code after the certificate is issued and 142
after the credit authorized in section 5727.29 of the Revised 143
Code. Any credit amount in excess of the taxpayer's tax 144
liability, after allowing for the preceding credit, shall be 145
refunded to the taxpayer. 146

Sec. 5729.21. (A) As used in this section, "tax credit 147
certificate" has the same meaning as in section 5751.55 of the 148
Revised Code. 149

(B) A foreign insurance company issued a tax credit 150
certificate authorizing the company to claim a credit against 151
the tax levied under section 5729.03 of the Revised Code may 152
claim a credit against that tax equal to the amount stated in 153
the certificate. The credit shall be claimed for the calendar 154
year preceding the year in which the certificate is issued and 155
in the order required by section 5729.98 of the Revised Code. 156
Any credit amount in excess of the company's tax liability, 157
after allowing for any other credits preceding the credit in 158

<u>that order, shall be refunded to the company.</u>	159
<u>(C) A foreign insurance company shall not be required to</u>	160
<u>pay any additional tax levied under section 5729.06 of the</u>	161
<u>Revised Code as a result of claiming the tax credit authorized</u>	162
<u>under this section.</u>	163
Sec. 5729.98. (A) To provide a uniform procedure for	164
calculating the amount of tax due under this chapter, a taxpayer	165
shall claim any credits and offsets against tax liability to	166
which it is entitled in the following order:	167
The credit for an insurance company or insurance company	168
group under section 5729.031 of the Revised Code;	169
The credit for eligible employee training costs under	170
section 5729.07 of the Revised Code;	171
The credit for purchases of qualified low-income community	172
investments under section 5729.16 of the Revised Code;	173
The nonrefundable job retention credit under division (B)	174
of section 122.171 of the Revised Code;	175
The nonrefundable credit for investments in rural business	176
growth funds under section 122.152 of the Revised Code;	177
The nonrefundable credit for contributing capital to a	178
transformational mixed use development project under section	179
5729.18 of the Revised Code;	180
The offset of assessments by the Ohio life and health	181
insurance guaranty association against tax liability permitted	182
by section 3956.20 of the Revised Code;	183
The refundable credit for rehabilitating a historic	184
building under section 5729.17 of the Revised Code;	185

The refundable credit for Ohio job retention under former division (B) (2) or (3) of section 122.171 of the Revised Code as those divisions existed before September 29, 2015, the effective date of the amendment of this section by H.B. 64 of the 131st general assembly;

The refundable credit for Ohio job creation under section 5729.032 of the Revised Code;

The refundable credit under section 5729.08 of the Revised Code for losses on loans made under the Ohio venture capital program under sections 150.01 to 150.10 of the Revised Code;

The refundable credit for hiring certain veterans, service members, and their spouses under section 5729.21 of the Revised Code.

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

Sec. 5736.51. (A) As used in this section, "tax credit certificate" has the same meaning as in section 5751.55 of the Revised Code.

(B) A taxpayer issued a tax credit certificate authorizing the taxpayer to claim a credit against the tax levied under section 5736.02 of the Revised Code may claim a credit against that tax equal to the amount stated in the certificate. The

credit shall be claimed for the tax period preceding the tax 215
period in which the certificate is issued and after any credit 216
authorized in section 5736.50 of the Revised Code. Any credit 217
amount in excess of the taxpayer's tax liability shall be 218
refunded to the taxpayer. 219

Sec. 5747.85. (A) As used in this section, "tax credit 220
certificate" has the same meaning as in section 5751.55 of the 221
Revised Code. 222

(B) There is allowed a refundable credit against a 223
taxpayer's aggregate tax liability under section 5747.02 of the 224
Revised Code equal to the amount stated in a tax credit 225
certificate, to the extent the certificate authorizes the credit 226
to be claimed against that tax liability. The credit shall be 227
claimed for the taxable year preceding the taxable year in which 228
the certificate is issued and in the order required by section 229
5747.98 of the Revised Code. Any credit amount in excess of the 230
taxpayer's tax liability, after allowing for any other credits 231
preceding the credit in that order, shall be refunded to the 232
taxpayer. 233

Nothing in this section limits or disallows pass-through 234
treatment of the credit if the person to which the certificate 235
is issued is a pass-through entity. 236

Sec. 5747.98. (A) To provide a uniform procedure for 237
calculating a taxpayer's aggregate tax liability under section 238
5747.02 of the Revised Code, a taxpayer shall claim any credits 239
to which the taxpayer is entitled in the following order: 240

Either the retirement income credit under division (B) of 241
section 5747.055 of the Revised Code or the lump sum retirement 242
income credits under divisions (C), (D), and (E) of that 243

section;	244
Either the senior citizen credit under division (F) of	245
section 5747.055 of the Revised Code or the lump sum	246
distribution credit under division (G) of that section;	247
The dependent care credit under section 5747.054 of the	248
Revised Code;	249
The credit for displaced workers who pay for job training	250
under section 5747.27 of the Revised Code;	251
The campaign contribution credit under section 5747.29 of	252
the Revised Code;	253
The twenty-dollar personal exemption credit under section	254
5747.022 of the Revised Code;	255
The joint filing credit under division (G) of section	256
5747.05 of the Revised Code;	257
The earned income credit under section 5747.71 of the	258
Revised Code;	259
The nonrefundable credit for education expenses under	260
section 5747.72 of the Revised Code;	261
The nonrefundable credit for donations to scholarship	262
granting organizations under section 5747.73 of the Revised	263
Code;	264
The nonrefundable credit for tuition paid to a	265
nonchartered nonpublic school under section 5747.75 of the	266
Revised Code;	267
The nonrefundable vocational job credit under section	268
5747.057 of the Revised Code;	269
The nonrefundable job retention credit under division (B)	270

of section 5747.058 of the Revised Code;	271
The enterprise zone credit under section 5709.66 of the Revised Code;	272 273
The credit for beginning farmers who participate in a financial management program under division (B) of section 5747.77 of the Revised Code;	274 275 276
The credit for commercial vehicle operator training expenses under section 5747.82 of the Revised Code;	277 278
The credit for selling or renting agricultural assets to beginning farmers under division (A) of section 5747.77 of the Revised Code;	279 280 281
The credit for purchases of qualifying grape production property under section 5747.28 of the Revised Code;	282 283
The small business investment credit under section 5747.81 of the Revised Code;	284 285
The nonrefundable lead abatement credit under section 5747.26 of the Revised Code;	286 287
The opportunity zone investment credit under section 122.84 of the Revised Code;	288 289
The enterprise zone credits under section 5709.65 of the Revised Code;	290 291
The research and development credit under section 5747.331 of the Revised Code;	292 293
The credit for rehabilitating a historic building under section 5747.76 of the Revised Code;	294 295
The nonresident credit under division (A) of section 5747.05 of the Revised Code;	296 297

The credit for a resident's out-of-state income under	298
division (B) of section 5747.05 of the Revised Code;	299
The refundable motion picture and Broadway theatrical	300
production credit under section 5747.66 of the Revised Code;	301
The refundable jobs creation credit or job retention	302
credit under division (A) of section 5747.058 of the Revised	303
Code;	304
The refundable credit for taxes paid by a qualifying	305
entity granted under section 5747.059 of the Revised Code;	306
The refundable credits for taxes paid by a qualifying	307
pass-through entity granted under division (I) of section	308
5747.08 of the Revised Code;	309
The refundable credit under section 5747.80 of the Revised	310
Code for losses on loans made to the Ohio venture capital	311
program under sections 150.01 to 150.10 of the Revised Code;	312
The refundable credit for rehabilitating a historic	313
building under section 5747.76 of the Revised Code;	314
The refundable credit under section 5747.39 of the Revised	315
Code for taxes levied under section 5747.38 of the Revised Code	316
paid by an electing pass-through entity;	317
<u>The refundable credit for hiring certain veterans, service</u>	318
<u>members, and their spouses under section 5747.85 of the Revised</u>	319
<u>Code.</u>	320
(B) For any credit, except the refundable credits	321
enumerated in this section and the credit granted under division	322
(H) of section 5747.08 of the Revised Code, the amount of the	323
credit for a taxable year shall not exceed the taxpayer's	324
aggregate amount of tax due under section 5747.02 of the Revised	325

Code, after allowing for any other credit that precedes it in 326
the order required under this section. Any excess amount of a 327
particular credit may be carried forward if authorized under the 328
section creating that credit. Nothing in this chapter shall be 329
construed to allow a taxpayer to claim, directly or indirectly, 330
a credit more than once for a taxable year. 331

Sec. 5751.55. (A) As used in this section: 332

(1) "Qualifying employee" means a veteran, disabled 333
veteran, or a member of the national guard or the reserve 334
components of the armed forces of the United States, or the 335
spouse of any such person. 336

(2) "Credit period" means the calendar year for which a 337
credit is approved under division (B) (1) of this section, and 338
the following four calendar years, subject to division (B) (2) of 339
this section. 340

(3) "Tax credit certificate" means the certificate issued 341
by the tax commissioner under division (B) (1) or (2) of this 342
section. 343

(B) (1) An employer who employs a qualifying employee may 344
submit an application to the tax commissioner for a tax credit 345
authorized by this section. The application shall be made on a 346
form and in a manner that the commissioner shall prescribe. The 347
application shall state the qualifying employee's hiring date 348
and, if applicable, termination date, the total hours the 349
qualifying employee worked in the preceding calendar year, the 350
tax against which the credit would be claimed, and any other 351
information the commissioner may require. An employer shall 352
submit the application on or before the fifteenth day of 353
January. 354

The commissioner shall evaluate applications in the order 355
in which they are received and issue a determination to an 356
applicant no earlier than the fifteenth day of January. If the 357
commissioner denies an application, the determination shall 358
state the reason for the denial. If the commissioner approves an 359
application, the determination shall include a certificate 360
listing the amount of credit that the applicant may claim and 361
the tax against which it may be claimed. 362

(2) A tax credit approved under division (B)(1) of this 363
section may be claimed for the calendar year in which the credit 364
is approved and for the four following calendar years, according 365
to the number of hours the qualifying employee works in each 366
such year and provided the qualifying employee remains employed 367
with the applicant in each year and the employer submits 368
continuing applications as required in division (B)(2) of this 369
section. 370

Not later than the first day of the December in the year 371
in which a tax credit certificate is issued under division (B) 372
(1) of this section, and the next three first days of December, 373
the commissioner shall furnish, by ordinary mail, a continuing 374
application to each person approved for the credit under that 375
division. The continuing application shall be used to report 376
whether the qualifying employee qualifies the employer for the 377
credit because the employee is a disabled veteran or another 378
type of qualifying employee, the total hours the qualifying 379
employee worked in the preceding year, and the tax against which 380
the credit is sought, if different from the initial application. 381
The continuing application shall be submitted to the 382
commissioner not later than the thirty-first day of December. 383

The commissioner shall issue a determination to an 384

applicant after the thirty-first day of December, but before the 385
fifteenth day of the following January. If the commissioner 386
denies an application, the determination shall state the reason 387
for the denial. If the commissioner approves an application, the 388
determination shall include a certificate listing the amount of 389
credit that the applicant may claim and the tax against which it 390
may be claimed. 391

(3) The commissioner may not approve more than one million 392
dollars in tax credits for a calendar year under divisions (B) 393
(1) and (2) of this section. The commissioner shall give 394
priority to approving continuing applications under division (B) 395
(2) over initial applications under division (B)(1) of this 396
section when applying that limit. 397

(C) The amount of a credit authorized by this section 398
shall be calculated as follows, subject to reduction under 399
division (C)(3) of this section: 400

(1) For each qualifying employee who is a disabled veteran 401
and who is employed by the applicant for at least one hundred 402
eighty days in the preceding year, the amount of the credit for 403
each year of the credit period shall equal seven hundred fifty 404
dollars, if employed by the applicant for any period in the 405
preceding year on a full-time basis, or three hundred seventy- 406
five dollars, if otherwise employed by the applicant. The credit 407
amount for a qualifying employee that is not a disabled veteran 408
for the initial credit year, but in a later year in the credit 409
period qualifies as a disabled veteran, shall be calculated 410
under division (C)(1) instead of division (C)(2) of this section 411
for each of those later years remaining in the credit period. 412

(2) For any other qualifying employee who is employed by 413
the applicant for at least one hundred eighty days in the 414

preceding year, one of the following: 415

(a) For the initial year of the credit period, five 416
hundred dollars if the employee is employed by the applicant for 417
any period in the preceding year on a full-time basis or two 418
hundred fifty dollars if the employee is otherwise employed by 419
the applicant; 420

(b) For any other year of the credit period, two hundred 421
dollars if the employee is employed by the applicant for any 422
period in the preceding year on a full-time basis or one hundred 423
dollars if the employee is otherwise employed by the applicant. 424

(3) If a qualifying employee is employed by the applicant 425
for fewer than one hundred eighty days of the preceding year, 426
then the amount of the credit calculated under division (C) (1) 427
or (2) of this section shall equal the product of the otherwise 428
applicable dollar amount under that division and the percentage 429
of the days of the year in which the employee was employed by 430
the applicant. 431

(D) For each year of a credit period, an employer may 432
claim a refundable credit against the tax imposed under section 433
5725.18, 5726.02, 5727.24, 5727.30, 5729.03, 5736.02, 5747.02, 434
or 5751.02 of the Revised Code, as authorized by the tax credit 435
certificate, equal to the amount listed on that certificate. The 436
credit shall be claimed in the manner prescribed by division (E) 437
of this section or by section 5725.38, 5726.60, 5727.242, 438
5727.301, 5729.21, 5736.51, or 5747.85 of the Revised Code, as 439
applicable. 440

(E) A taxpayer issued a tax credit certificate authorizing 441
the taxpayer to claim a credit against the tax levied under 442
section 5751.02 of the Revised Code may claim a credit against 443

that tax equal to the amount stated in the certificate. The 444
credit shall be claimed for the tax period preceding the tax 445
period in which the certificate is issued and in the order 446
required by section 5751.98 of the Revised Code. Any credit 447
amount in excess of the taxpayer's tax liability, after allowing 448
for any other credits preceding the credit in that order, shall 449
be refunded to the taxpayer. 450

(F) (1) The tax commissioner shall adopt any rules 451
necessary to implement this section. Such rules shall include 452
all of the following: 453

(a) Criteria to evaluate whether an employee is a 454
qualifying employee; 455

(b) Criteria to evaluate whether a qualifying employee was 456
employed full-time or less than full-time in the preceding year; 457

(c) Supplementary definitions as may be necessary to 458
administer this section. 459

(2) Notwithstanding any provision of section 121.95 of the 460
Revised Code to the contrary, a regulatory restriction contained 461
in a rule adopted under this section is not subject to sections 462
121.95 to 121.953 of the Revised Code. 463

Sec. 5751.98. (A) To provide a uniform procedure for 464
calculating the amount of tax due under this chapter, a taxpayer 465
shall claim any credits to which it is entitled in the following 466
order: 467

The nonrefundable jobs retention credit under division (B) 468
of section 5751.50 of the Revised Code; 469

The nonrefundable credit for qualified research expenses 470
under division (B) of section 5751.51 of the Revised Code; 471

The nonrefundable credit for a borrower's qualified 472
research and development loan payments under division (B) of 473
section 5751.52 of the Revised Code; 474

The nonrefundable credit for calendar years 2010 to 2029 475
for unused net operating losses under division (B) of section 476
5751.53 of the Revised Code; 477

The refundable motion picture and Broadway theatrical 478
production credit under section 5751.54 of the Revised Code; 479

The refundable jobs creation credit or job retention 480
credit under division (A) of section 5751.50 of the Revised 481
Code; 482

The refundable credit for calendar year 2030 for unused 483
net operating losses under division (C) of section 5751.53 of 484
the Revised Code; 485

The refundable credit for hiring certain veterans, service 486
members, and their spouses under section 5751.55 of the Revised 487
Code. 488

(B) For any credit except the refundable credits 489
enumerated in this section, the amount of the credit for a tax 490
period shall not exceed the tax due after allowing for any other 491
credit that precedes it in the order required under this 492
section. Any excess amount of a particular credit may be carried 493
forward if authorized under the section creating the credit. 494

Section 2. That existing sections 5725.98, 5726.98, 495
5729.98, 5747.98, and 5751.98 of the Revised Code are hereby 496
repealed. 497

Section 3. The enactment by this act of sections 5725.38, 498
5726.60, 5727.242, 5727.301, 5729.21, 5736.51, 5747.85, and 499

5751.55 of the Revised Code applies to qualifying employees 500
hired as described in section 5751.55 of the Revised Code on or 501
after the first day of the first January following the effective 502
date of this section. 503

Section 4. The General Assembly, applying the principle 504
stated in division (B) of section 1.52 of the Revised Code that 505
amendments are to be harmonized if reasonably capable of 506
simultaneous operation, finds that the following sections, 507
presented in this act as composites of the sections as amended 508
by the acts indicated, are the resulting versions of the 509
sections in effect prior to the effective date of the sections 510
as presented in this act: 511

Section 5725.98 of the Revised Code as amended by both 512
H.B. 197 and S.B. 39 of the 133rd General Assembly. 513

Section 5729.98 of the Revised Code as amended by both 514
H.B. 197 and S.B. 39 of the 133rd General Assembly. 515

Section 5747.98 of the Revised Code as amended by both 516
H.B. 45 and H.B. 66 of the 134th General Assembly. 517